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## **MSCPA Centennial History: A Century of CPAs in Mississippi**

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Mississippi Society of Certified Public Accountants

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# MSCPA CENTENNIAL HISTORY

# 100

A CENTURY OF CPAs IN MISSISSIPPI  
1920-2020

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

The Mission of the Mississippi Society of Certified Public Accountants is to serve as the state advocate for Certified Public Accountants working or residing principally in the State of Mississippi and to provide its members with resources, education, information, and leadership so that they may act in the highest ethical and professional manner for the benefit of clients, employers, and the public.



# 100

**MSCPA**  
1920-2020

306 Southampton Row ■ The Commons, Highland Colony Parkway ■ Ridgeland, MS 39157

MSCPA CENTENNIAL HISTORY: A CENTURY OF CPAs IN MISSISSIPPI



# MSCPA CENTENNIAL HISTORY:

A CENTURY OF CPAS  
IN MISSISSIPPI

By

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University of Mississippi

And

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And

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# PREFACE

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*“An organization is judged by its accomplishments. But organizations are made up of persons, and it is just as important that those who are now preparing for practice know who and what the early practitioners were and what they stood for as to know what they did.”*

*—Mary E. Murphy, CPA, 1950*

**T**he Mississippi Society of Certified Public Accountants celebrates its centennial in 2020, and that celebration includes the publication of this book on the Society’s hundred-year history. This volume is filled with facts, photos, and the accomplishments of the MSCPA and its members over the decades. The intent was to show the culture of the organization and the profession in Mississippi during the past century. This volume should provide a source of pride to existing and past members, and a model and guide for future members. Although an organization is judged by its accomplishments, an organization is made up of people. Thus, this centennial history is, in part, an examination of the people who have made the MSCPA the organization that it has become today.

The starting point for the authors was the 1977 history of the organization that was authored by James W. Davis. His original volume forms the basis for the early chapters in the current volume, but those chapters have been updated with many new sources brought about by the availability of the Internet and digitization of most AICPA publications. In addition, many photos were added for those early years that could not be published in 1977 due to the high costs of incorporating photos into published volumes. The material for the last 45 or so years was developed by the three coauthors based upon their experiences with the organization, the publications of the Society (primarily the *MSCPA Newsletter*), and interviews with

past officers. There are also interview videos available that were recorded a few years ago by past president Dora Herring. Nevertheless, the final product consists of the coauthors’ interpretation of the above sources of information. As was true of the blind men who were asked to describe an elephant, many people affiliated with the MSCPA have had differing views depending upon their particular area of interest. The coauthors have attempted to describe all areas of the elephant and come to an overall conclusion when different interviewees had varying interpretations of facts.

A comprehensive understanding and appreciation of the current status of the accounting profession in Mississippi and the culture of the Mississippi Society of CPAs may be obtained from a broad knowledge of the factors and events that have contributed to the profession and the Society’s development. If one is to truly understand the goals and objectives of an organization, an individual must understand how that organization was founded and how it grew. What were the intentions of those who contributed to the development of the organization? Aristotle once stated that “if you would understand anything, observe its beginnings and its development.” Similarly George Santayana commented that “those who cannot remember the past are condemned to repeat it.” Knowing of these warnings, the leadership of the MSCPA has commissioned this 100<sup>th</sup> anniversary history of the organization. A study of an entity’s history ac-



quaints the present generation with the achievements and mistakes of prior generations, thus permitting future leaders to resolve situations similar to those faced in the past. It can be assumed that a person who knows how a set of facts has come about will be able to better reason conclusions from these facts. This volume provides a panorama of the persons and events that have shaped the history of the MSCPA. It has often been said that “history repeats itself.” And when it doesn’t repeat itself, it often rhymes, and if it doesn’t repeat itself, or rhyme, then the problem is that you haven’t waited long enough. Eventually, you will see a repeat, or at least close enough to a repeat that you can call it rhyming.

Winston Churchill once stated “Writing a book is an adventure to begin with, it is a toy and an amusement, then it becomes a mistress, and then becomes a master, and then a tyrant. The last phase is that just as you are about to be reconciled to your servitude, you kill the monster, and fling him out to the public.” The present authors experienced those feelings. We had planned the project and accumulated materials for years, and then it became a full-time job. With the deadline approaching, the writing process involved long days seven days a week for the last three months. Noted Pulitzer-prize-winning biographer Robert Caro says in his 2019 book, *Working*, that a biographer or organizational historian must “turn every page” before being finished. The three coauthors of this volume are not sure that we have turned every page, but we turned every page we could up until our deadline. That is the problem with a celebratory centennial history; it has to be completed in time for the celebration. If that means every page of the archives has not been turned, then so be it.

Much appreciation must go to the staff at MSCPA headquarters in Ridgeland for their assistance in this project, particularly to Karen Moody, whose assis-

tance was integral to this project. Most of the living past chairs of the organization also made contributions to the content relative to their years of participation in the Society. In particular, past chairmen Paul Breazeale, Charles W. Caldwell, Jerry Levens, and John Robinson were especially helpful. In addition to the past chairs, other members have made major intellectual contributions to the success of this project including Howard R. Davis of Greenwood, Jon Turner of Jackson, Pamela C. Steverson of Meridian, and Dickens Fournet of Jackson. Thanks should also be addressed to Jo Lynn Perry, a University of Mississippi graduate accounting student in 2018-19 who served as a research assistant to the three coauthors. Also, thanks must be expressed to Andy Wright and Lane McNeal at the Mississippi State Board of Accountancy and to Dr. Royce Kurtz, the AICPA Librarian at the National Library of the Accounting Profession at the University of Mississippi. The Patterson School of Accountancy at Ole Miss, along with Dean W. Mark Wilder, should be acknowledged for providing research release time for two of the coauthors. Tonya K. Flesher deserves recognition for her proofreading of the entire manuscript on numerous occasions. Catherine Pridgen helped with the scanning of over 900 photos, of which over 500 made it into the book. In addition, one past chairman of the MSCPA, Dr. Dora Herring of Mississippi State University, deserves special recognition for her assistance, prior to her death, in providing to the coauthors videotapes of portions of the MSCPA 75th Anniversary Celebration in 1995. Dr. Herring chaired the 75th Anniversary Committee.

James W. Davis, Ph.D., CPA

Dale L. Flesher, Ph.D., CPA

Annette B. Pridgen, Ph.D., CPA

February 2020



# THANK YOU!

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Many members of the Mississippi Society of CPAs and their respective firms have made financial contributions to defray the costs of printing this volume. The local chapters have also made contributions. Those donors, as of February 15, 2020, are listed below.

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## About the Authors

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The coauthors are well qualified to undertake a project of this nature. **James W. Davis**, a long-time professor at Ole Miss (55 years), holder of the prestigious Peery Chair in Accountancy, and former dean of the Patterson School of Accountancy (1993-2002), was the author of the first MSCPA history in 1977 (which was based on his more extensive doctoral dissertation from 1972). Davis joined the Ole Miss faculty in 1965 following two years with Arthur Andersen & Co. in Houston. He is a native of Panola County and attended public schools at Pleasant Grove and Sardis. Dr. Davis is a past president of the Mississippi Society of CPAs (1983-84), and has served numerous years on the Board of Directors and as a Trustee of the MSCPA Education Foundation. Dr. Davis received the campus-wide Elsie Hood Outstanding Teacher Award as the best teacher on the Ole Miss campus. He has also served as president and long-time board member of the University's Phi Kappa Phi Honor Society, the highest honorary organization on campus. He was the recipient of the 1993 MSCPA Outstanding Educator Award. He has attended the MSCPA annual meeting regularly throughout his more than half century membership in the MSCPA. He first served on the Society's Board of Governors in 1971. He holds bachelors (1962), masters (1963), and Ph.D. (1972) degrees from Ole Miss. Davis is a member of St. Peters Episcopal Church in Oxford. His hobbies include traveling, reading, and collecting books, including a complete collection of Ole Miss Annuals since 1897.



**Dale L. Flesher** is also a long-time professor at Ole Miss (43 years) and has authored organizational histories for other accountancy-related organizations, including NASBA (2007), the Institute of Internal Auditors (1991), the American Accounting Association (1991), and AACSB International (2007). Altogether, Dale has authored 50 books in 93 editions. He has also authored over 400 journal articles and more than 100 encyclopedia entries. Flesher received the AICPA's highest award for educators, the Distinguished Achievement in Accounting Education Award (2011) and recently was awarded the Southeastern Conference's (SEC) Faculty Achievement Award. Flesher has attended the MSCPA annual meetings in Destin continuously for the past 32 years. Dale, a native of Albany, Indiana, holds bachelors (1967) and masters (1968) degrees from Ball State University and a Ph.D. from the University of Cincinnati in 1975. He passed the CPA Exam in 1969 (and his wife Tonya passed in 1975). Before coming to Mississippi, Flesher taught at Ball State University, the University of Cincinnati, and Appalachian State University (where he received the campus-wide Outstanding Teacher of the Year Award in 1976). In 1990, he was selected as the recipient of the Institute of Internal Auditors' Leon Radde Award as the outstanding auditing educator worldwide. In 1988, he was honored with the University of Mississippi's Burlington Northern Faculty Achievement Award as the outstanding faculty member campus wide (his wife had received it the preceding year). He received the MSCPA Outstanding Educator Award in 1998 (and his wife Tonya won it in 1995). He received the University's Distinguished Research and Creative Achievement Award in 2011 as the outstanding researcher campus wide at Ole Miss. He also received the 2017 Southeastern Conference (SEC) Faculty Achievement Award as the outstanding faculty member campus wide and is the only accounting professor to ever win the award at any of the 14 Southeastern Conference uni-

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versities. Dale is a past president of the Academy of Accounting Historians (as is his wife), has served on many committees of the AICPA and the American Accounting Association, and has served on the AICPA Council and as a member of the Board of Trustees of the AICPA Foundation. Dale and his wife Tonya live in Oxford; they have two adult children and two small grandchildren. Even though neither of their children are CPAs, both children and grandchildren have attended many annual conventions of the MSCPA, and they actually look forward to them.



**Annette B. Pridgen** is an emerita professor at Jackson State University. She is a long-time attendee of the MSCPA annual meeting, has chaired the Education & Awards Committee, and has become the official photographer for the annual meetings. Dr. Pridgen is a past secretary of the MSCPA (2017-2018). She, too, has published in the area of accounting history. She is a graduate of Jackson State University and holds a Ph.D. from the University of Mississippi. She taught for five years at Ole Miss before returning to Jackson State University in 2013. Before going into academe, Annette was employed by the Office of the Mississippi State Auditor. In 2015, Annette was honored by receiving the Association of Government Accountants' Cornelius E. Tierney Research Award for her research in governmental accounting. She has received numerous other awards including the Faculty Excellence Award for the College

of Business at Jackson State University, the outstanding dissertation award from the Government & Nonprofit Section of the American Accounting Association, and the Doctoral Teaching Award from the E. H. Patterson School of Accountancy at Ole Miss. Annette's MSCPA service has included being a member of the Awards, Education & Scholarships Committee since 2003. Her service at the national level has included her 2013 selection as a member of the Government Accountability Office's (GAO) Green Book Advisory Council to update the standards for internal control of the United States government. In 2016, she was asked to serve on the GAO Yellow Book Advisory Council to update the government auditing standards. Annette retired from Jackson State University in the summer of 2019. She is the 2019-2020 Vice President/President-Elect of the MSCPA and will take office as President at the 2020 Centennial meeting in Destin. Annette has been married to her high school sweetheart, Joseph, for 45 years and they reside in Pearl. They have four children and, according to her, the most adorable grandchildren.





# 1 INITIAL DEVELOPMENT OF THE ACCOUNTANCY PROFESSION IN MISSISSIPPI

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*"The public accountant is the consulting physician of finance and commerce. He understands the anatomy and physiology of business and the rules of health of corporations, partnerships, and individual enterprises. He diagnoses abnormal conditions and suggests approved remedies. His study and interest is the soundness of the world of affairs."*

– Charles Waldo Haskins, 1900

The profession of accountancy has evolved over the past century from simple book-keeping and systems development, with an occasional fraud audit, into what is today a highly complex set of services to meet the needs of an expanding clientele. Although much younger than the professions of law and medicine, accountancy is now acknowledged as a profession by the business community and by the public at large who depend upon the services of the Certified Public Accountant (CPA). Numerous landmarks in the history of the profession have significantly influenced its development and the economic growth of the United States has exerted a continuous influence upon the profession, and as the nation changed from a rural agrarian society to one dominated by commerce and industry, the demand for additional and diversified accounting services increased. The separation of business ownership and management in the late 19<sup>th</sup> and early 20<sup>th</sup> centuries created a need for improved financial reporting and advice of skilled professional accountants. Legal recognition of the profession was brought about through state laws and the establishment of state boards of accountancy, the latter of which are composed primarily

of recognized accountants who typically belong to the state professional organization of CPAs.

Because of a lagging economy, the accounting profession was slow to develop in the State of Mississippi. The economy was primarily agricultural, and the slight industrial production in the State consisted mainly of processing agricultural and timber products. Such industry was generally sufficiently small that it was owned and controlled by individuals rather than by groups of investors. Additionally, there was no natural center of commerce and no large city in the state. Consequently, the need for accountancy services was minimal. Once Mississippi accountancy began developing, however, the profession developed along the lines established in the more industrialized states of the North, such as New York, Pennsylvania, and Illinois. These states, in turn had followed, to a great extent, the development of the profession in England. In 1920, Mississippi finally enacted legislation similar to that in 45 other states that recognized the profession of accountancy, and the Mississippi State Board of Public Accountancy awarded the first CPA certificates. These first Mississippi CPAs quickly took steps to organize a state-wide professional

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Mississippi State Board of Public Accountancy awards first  
Certified Public Accountant certificates in 1920.





Robert Hiester  
Montgomery conducted  
early audit engagements  
in Mississippi

society to further the development of the profession and to promulgate professional standards. Eventually, local branches of the society were formed to further the interests of individual members.

Before 1920, however, the first audit engagements in Mississippi were conducted by accountants from outside the State, primarily Memphis and New Orleans.

Robert H. Montgomery, a nationally prominent accountant and author from Philadelphia, Pennsylvania, has described an early audit engagement in Mississippi.

*We had a job in Vicksburg, Mississippi. There was no hotel near the office in which we worked, so we camped out in the mill. The beds were rather dirty and uncomfortable and the food was bad. But that was not unusual. The most vivid part of the job was the use we made of the Mississippi River. It looked muddy and was muddy. If it stood still for a while the mud settled a bit. We drank it and bathed in it and with the impatience of youth we didn't always wait for the mud to settle.*

Accountants came from outside Mississippi for auditing work because the profession was more advanced in neighboring states. An Accountants' Association existed in Memphis as early as 1889, and eight members of the American Association of Public Accountants resided in Tennessee in 1905. The Tennessee Society of Public Accountants was incorporated in 1904, and the state's first accountancy law was enacted in 1913. The accountants in Louisiana organized in 1900, and after several unsuccessful attempts, achieved legal recognition in 1908. Thus, most of the early audit engagements in Mississippi were performed by CPAs from Tennessee and Louisiana.

Typical of the non-resident accountants serving clients in Mississippi was Marvin Owen (M. O.) Carter, a prominent Memphian who founded his CPA firm in 1913, when he was but 23 years of age. His

Tennessee CPA certificate (No. 26) was received in 1913 and later in 1923 he received a Mississippi certificate. His *Who's Who* article stated that he had been practicing accounting since 1909. Carter worked for clients throughout Mississippi but primarily in the Delta area. He estimated that at times approximately 50 percent of his business was in Mississippi; and during some years, he spent as long as nine months working in Greenville. Oliver P. Cobb, also of Memphis, but born in Banner, Mississippi, in 1880, founded his own firm in 1912, after working for other Memphis firms, and enjoyed an extensive practice in Mississippi. He received Tennessee certificate No. 32, also in 1913. Cobb was a 1900 graduate of Massey Business College in Birmingham. Still another Memphian with a large Mississippi practice was Ernest F. Leathem. He traveled all the way to Natchez to conduct that city's annual audit. Leathem held Tennessee certificate No. 7, issued in 1913.

Fred T. Neely of Greenwood made the following statement concerning the practice of public accountancy by non-residents:

*Before the World War (I), a very large part of the public accounting work in Mississippi was performed by practitioners who lived in Memphis...Mr. William A. Smith practically regarded Greenville, Mississippi, as his second home...as he was as likely to be in Greenville or some other Mississippi town as he was to be in his Memphis office...*

*The heads of many...Mississippi offices are former employees of the old pioneer Memphis firms and you would really find that most of the early history of Mississippi public accounting would be the history of the early offices in the City of Memphis. These Memphis accountants would ride the I.C. [Illinois Central] and Y. & M. V. [Yazoo & Mississippi Valley] trains back in those days when the Mississippi roads*



Fred T. Neely acknowledges a large amount of public accounting work in Mississippi was performed by practitioners who live in Memphis.

were poor.

Prior to entering the profession of public accountancy, early Mississippi practitioners usually obtained several years of bookkeeping experience in the lumber and cotton oil mill industries, retail establishments, banks, or State agencies. An apprentice often learned bookkeeping by working under the direction of an experienced bookkeeper. Neatness and accuracy were important facets of his training, and the rigorous discipline helped to prepare him for future work as an auditor. Bookkeepers were often introduced to the profession through observing the work of traveling auditors who were temporarily engaged for special accounting work. In some parts of the country, early public accountants had received their training from the railroads, but that was less true in Mississippi, since the Mississippi profession developed later than it did in the Northeastern and Midwestern states.

In the period prior to 1920, accountants often experienced poor working conditions because of improper lighting, inadequate transportation facilities, and poor living accommodations while they were away from home. Auditors often had to stay in the homes of their clients. The seasonality of the work caused long hours of work during certain months of the years and slack periods at other times.

Accounting employees were considered well paid in comparison to persons in many other vocations. No premium, however, was paid for overtime hours. Joel Acker Rogers, an early accountant in Aberdeen and Jackson, who became a Mississippi CPA in 1923 and the president (now chairman) of the MSCPA in 1928, related that before 1920 a set fee of ten dollars a day plus expenses for a seven-hour work day was usual in his area. In the early days of accountancy, many practitioners employed their wives as typists,



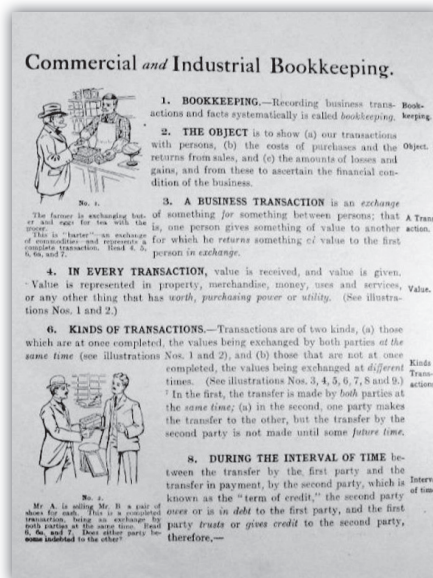
Before the 1920s, a set fee of \$10 a day plus expenses for a 7-hour work day was usual.

clerks, or bookkeepers in order to have a personal representative in the office when the accountant was away. Rogers was a graduate of the prestigious Eastman Business College in Poughkeepsie, NY.

Most of the early accountants began their practice without the advantage of adequate formal education. Commercial studies, however, were frequently taught in high schools and colleges. As early as 1871, the University of Mississippi taught a course in bookkeeping. Bookkeeping was required at The Agricultural and Mechanical College of the State of Mississippi (now Mississippi State University), when in December, 1880, the faculty added the course to the curriculum. The University of Mississippi eventually relegated its bookkeeping course to the preparatory school, and A. and M. College shifted it to the mathematics department.

Historian John K. Bettersworth has commented on commercial study as follows:

*A...handicap had been the fact that in the South business had been frowned upon, much in the same manner that the English country gentleman, who had long been its cultural model, affected a great distaste for those whose lives were contaminated by being "in trade." But, in the course of time, money paid its way to respectability in England, and Southerners eventually were to follow suit. When trade did become respectable in the South,*



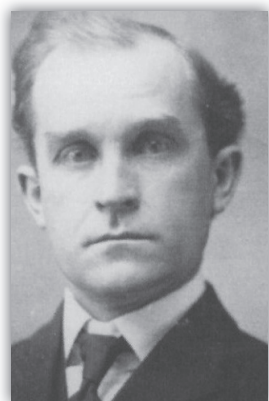
Excerpt from Commercial and Industrial Bookkeeping textbook by Harry. M Rowe, 1899."



*professional business training likewise became respectable.*

Schools of business were created in the State just prior to 1920. Professor J. V. Bowen of A. and M. College had endeavored to have a business school established at the college several years before it was authorized in 1915.

The trustees of the University of Mississippi authorized the School of Commerce and Business Administration in September, 1917, and James Warsaw Bell became its first academic dean. There had been earlier courses taught in accounting and taxation, but these did not continue into the 20<sup>th</sup> century. In some ways, accountancy instruction at Ole Miss is as old as the University of Mississippi itself. Some topics associated with accounting, primarily taxation and the preparation of financial statements, have been taught



James Warsaw Bell became the first academic dean of the School of Commerce and Business Administration in 1917.

at the University since 1848 in a course called Political Economy. Several early chancellors (at that time, the business managers of the University) taught the course, as did L. Q. C. Lamar in 1860 (Lamar was later a U. S. Supreme Court justice). By the 1870's, barter accounting and corporate stock had been added to the subject matter of the course. A

course in bookkeeping was offered for the first time in 1871, but this was a voluntary course and no grades were given. The course had been eliminated by 1877. A separate course in state and local taxation was added to the curriculum in 1898. The textbook for the latter course was Ely's *Taxation in American States and Cities*.

Arthur Boone Crosier, who held a B.S. degree from Decatur College and Industrial School, became the first professor of Accountancy and Secretarial Work at the University of Mississippi in 1917. Ten semester hours of accountancy were offered. Before graduating from Decatur College in 1916, Crosier was

a graduate of the Bryant and Stratton Business College of Chicago in 1896. He had taught at Bryant and Stratton for two years, then moved to South Dakota Agriculture College where he taught until 1910. He then taught a year at Wichita Business College, and then Millikin University in Illinois. Thus, Crosier had the typical practitioner education of that era—a course of instruction at a proprietary business school, plus a later college degree.

The early accountancy practitioners in Mississippi received varied training. Some graduated with liberal arts degrees from schools in the State.

Others attended such well-known business colleges as Eastman Business College in Poughkeepsie, New York, and Soule' College in New Orleans. Still others enrolled in correspondence courses offered by such organizations

as the Walton School of Commerce, the International Accountant's Society and the La Salle Extension University, the latter of which was headquartered in Chicago, but had branches throughout the country, including one in Jackson. These schools not only taught the accounting courses, the faculty thereof also wrote the accounting textbooks, which were published by the schools. The above named schools were well respected institutions at the time, particularly since few traditional universities offered accountancy and business degrees prior to about 1914. There were exceptions, but major universities rarely offered business-related courses. For example, when the accreditation organization, the American Assembly of Collegiate Schools of Business (AACSB), was formed in 1916, there were only about 30 schools of business in the United States, and only 17 of those were considered of sufficient quality to be a member of the AACSB. Thus, most accountants before the 1920s were the product of either an apprenticeship program or had taken courses at the proprietary business schools or via correspondence



Ely's *Taxation in American States and Cities* was a commonly used textbook leading into the 20<sup>th</sup> century.



courses.

Because the public was uninformed regarding the various services rendered by accountants, early public accountants experienced difficulty in acquiring clients during the early period of the profession. Various methods, including advertising and direct solicitation, were used to obtain business. Public practitioners frequently referred to themselves in glowing terms in their advertisements. Prior to the designation of CPA, the term “expert accountant” was used throughout the country. Other descriptions included tax expert or specialist and business counsellor.

The outright solicitation of clients caused considerable ill will within the profession. Accountants were irritated when traveling auditors from outside the local area solicited business from their clients. Bargaining on prices was common, but little could be done to stop such practices since there was no prescribed code of professional conduct. As yet, no professional society had been organized to encourage adherence to professional standards.

## MISSISSIPPI PIONEERS IN ACCOUNTANCY

In 1904, Lewis Edmund Crook of Meridian opened the first public accountant’s office in the State of Mississippi. Crook was born in Raleigh, Mississippi, in 1869 and completed his primary education there. He was graduated from the proprietary Eastman Business College in Poughkeepsie, New York. At the age of nineteen, Crook was listed in the 1888 city directory of Meridian as a bookkeeper for A. Threefoot Sons & Co., a wholesale grocery firm. For fifteen years prior to entering the public practice of accountancy, he worked as a bookkeeper for banking institutions, cotton factors, and the grocery firm. He participated actively in civic and fraternal organizations, and held memberships in Rotary, the Chamber of Commerce, Elks and Knights of Pythias. He was also a member of the Mississippi State Board of Bank Commissioners from 1914 to 1924. Crook conducted a successful practice until his death in 1931 and

was a highly respected auditor as well as an organizer and leader of the State professional society. His son, Robert Hall Crook, also an accountant, carried on the practice for many years after his father’s death and became the MSCPA president in 1934.

Other accountants followed Crook’s example and opened offices as public accountants. Although none was listed in the city directory of Jackson in 1904-1905, T. H. Caldwell and Thomas E. Quin were listed as early as 1907. Little is known of Caldwell’s career but Quin succeeded in practice and eventually became a CPA in the first class of Mississippi CPAs in 1920.

Quin was born in Hinds County, Mississippi, in 1878 and educated at Mississippi College. He achieved recognition as the first honor graduate of Eastman Business College in Poughkeepsie, New York in 1905. His work experience included employment in the lumber industry, general bookkeeper for the Mississippi Cotton Oil Company from 1910 to 1917, and accountant for the First National Bank of Greenwood in 1918. He also served as a special agent for the State Banking Department during the time of his public practice of accountancy and was president and chairman of the board at the Maben Home Bank in Maben, Mississippi. He was active in the International Order of Odd Fellows (IOOF) and the Lions Club.

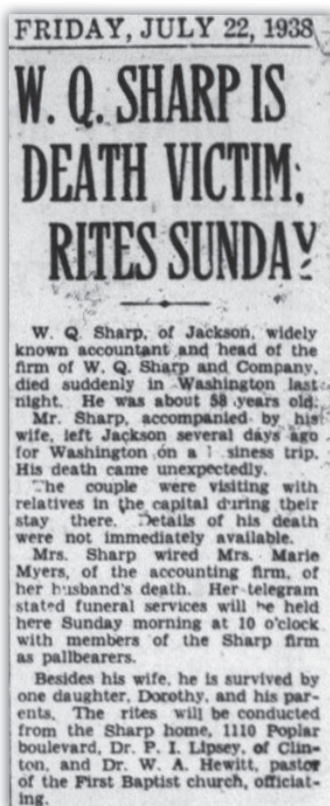
Winfield Quin Sharp, born in McComb in 1881, was recognized as the most prominent pioneer accountant in Mississippi. He received his early education in Jackson and Clinton and was awarded the B.A. and M.A. degrees from Mississippi College, where his father served as head of the mathematics department. His interest in business was encouraged by his father, who had also established a School of Commerce in Jackson. Sharp’s early career included teaching mathematics at Mississippi College and working as a bank cashier in Mendenhall. After the bank failed, he returned to Jackson. Sharp received his Mississippi CPA certificate in 1920, but had previously passed the exam under North Carolina law. The earliest Mississippi CPAs did not have to sit for the exam; instead they received a certificate based on experience in public accounting. These were called “grandfathered”

certificates. Although Sharp received his certificate the first month that Mississippi issued certificates, and he had been a long-time practitioner, held a certificate from another state, and was to be the first president of the State Society, he was nevertheless awarded a relatively high numbered Mississippi CPA certificate No. 47, because the original certificates were allocated in alphabetical order. Because his surname came near the end of the alphabet, and there were many individuals who applied for the “grandfather” status, there were 46 certificates issued prior to that of Sharp.

In 1909, twelve companies each pledged to pay \$100 in fees to Sharp as an inducement for him to open an office. He also assumed charge of the commercial department of the Jackson Public Schools from 1909 to 1911. He developed a successful practice and became a founder and first president (1920-1921) of the State professional society, the Mississippi Society of CPAs. William McCain, in *The Story of Jackson*, related Sharp’s achievements:

*The record of no businessman of Jackson has stood in larger measure as a synonym for honor and integrity than that of Winfield Quin Sharp. He first began his accounting work in 1909 in Jackson, having all the leading firms and banks as his clients. He later developed a large firm and started in the accounting field a number of Jackson’s leading accountants. He had as high as 15 on his staff. His work developed until he had large accounts in many cities throughout the entire nation.*

Sharp sought recognition for his professional ability before Mississippi offered the CPA certificate, when in November, 1919, he sat for the CPA examination in Washington, D. C., in order to qualify for certification by the North Carolina State Board of Certified Public Accountant Examiners. At that time, Washington did not have its own CPA law, so the North Caro-



W. Q. Sharp was the first president of the MSCPA in 1920. He became the most prominent of Mississippi accountants.

lina State Board of Accountancy offered its exam in the District of Columbia. Sharp passed the examination and was awarded certificate number 108. A front page article in the *Jackson Daily News* praised his accomplishment:

*That Mr. Sharp should obtain a certificate before a body of examiners whom he had never seen before and who looked solely to the qualifications of the applicants is sufficient occasion for him to feel proud. Mr. Sharp has practiced here for a number of years and enjoys a wide practice. That he should receive this distinction from another state places an approval upon his qualifications.*

## PRACTICE IN THE EARLY YEARS

Auditing as it is practiced today was rarely performed in Mississippi prior to 1920. The few audits that were con-

ducted for the purpose of rendering an independent professional opinion were usually for instrumentalities of government or for small local companies. Prior to 1920 the use of such opinion audits was relatively new in most parts of the nation, and it would be several years before Mississippi’s economy would expand enough to require such audits. There were occasional fraud audits that were performed by CPAs, but much of the early work involved the creation of accounting systems. Even when an opinion audit was sought by a client, usually at the behest of a banker who wouldn’t make a desired loan without such an audit, the task was not always simple. A company has to have a relatively good accounting system before an audit can be conducted. One old-time Mississippi CPA commented that he had once seen an auditor’s long-form opinion from the 1920s that described the audit procedures that had been undertaken; in addition to noting that receivables had been confirmed and inventories had been observed, the CPA’s opinion letter went on to

note that “We did the best we could with what we had.”

The public accountant’s audit work centered around detailed verification of cash records to make sure the bookkeeper had deposited all receipts in the company bank account. The cash book was kept separate from all other journals, since cash was considered to be the most important item in a business, as well as the most difficult to control. Because internal control procedures were generally weak, detailed checking was considered to be necessary.

In many instances, the auditors of this period did not use adding machines. Some of the early accountants evidently believed that it was disgraceful for an auditor to need an adding machine. Besides, the machines would have been too heavy to carry very far. C. E. Powell of Greenwood, whose public accounting career spanned more than half a century until his death in 1970, indicated that speed and skill in footing a column of numbers and in attending to other detailed procedures marked a fine auditor. He expressed the opinion that in the early days of accountancy, English auditors, because of their strict attention to detail, were superior to American practitioners.

In the course of his examination, an auditor would frequently detect embezzlement by a bookkeeper. Such simple devices as under-footing cash receipts or over-footing cash payments and removing cash were used. The detailed checking of an audit would reveal the shortage. Some auditors who practiced during this period claimed that they could often detect irregularities by observing the behavior of the bookkeeper or other employees. After the discovery of dishonest dealings, the guilty party would usually make reparation and be dismissed from the company, since the auditors preferred this type of settlement to time-consuming litigation. In rare instances, the auditor’s safety might be in jeopardy when his examination was



Adding machine circa 1920s. Some early accountants believed it was disgraceful for an auditor to need an adding machine.

about to reveal irregularities.

Much of the earliest audit work undertaken in Mississippi was for agencies and departments of State government. Since the first days of its statehood, governmental leaders in Mississippi had recognized the necessity of the audit function.

To supplement work of the Auditor of Public Accounts, the State frequently employed public accountants to examine various State records, as it does to this day. This practice became more widespread as the number of practitioners in the State increased and they

attained reputations for integrity and competent professional service.

In 1910, a joint committee of the Mississippi Legislature employed Charles J. Moore to examine the governor’s contingent fund, since public controversy had arisen concerning the use of the fund during the terms of two governors. The audit consisted primarily of detailed verification of expenditures to determine that they had been properly authorized for a legitimate cause and that supporting papers were on file. The report to the legislature listed the disposition of each item encountered during the course of the examination.

A special session of the legislature in June, 1913, appointed a joint Legislative Investigating Committee to examine the records of the offices, boards, departments, and institutions of Mississippi. The committee was instructed to employ public accountants to make the audits in the first general examination of Mississippi State agencies by public accountants. The committee chose Lewis E. Crook, Charles E. Wermuth & Co. of Jackson and New Orleans, and Raymond G. Cranch & Co. of Philadelphia, Pennsylvania, to make the audits. Cranch held Pennsylvania certificate No. 77, issued in 1908. Crook and Cranch received \$15 per day, and the two assistants working under Crook each received \$10 per day. At that same time, a Jackson newspaper, the *Jackson Daily News*, credited Wer-



Wermuth as being the first CPA to have an office, located at 601 Merchants Bank Building, in Mississippi. The Jackson office, which had been opened in April, 1913, was managed by H. D. Smith, Jr. Shortly after opening the Jackson office, Wermuth's firm had been awarded the audit of the state's Office of the Penitentiary. The Jackson newspaper noted that Wermuth had been appointed by the governor as the chairman of the Louisiana State Board of Certified Public Accountants, had an "almost national reputation," and employed some of the best CPAs in the South.

Crook was chosen to audit the offices of the governor and attorney general, the Supreme Court, National Guard, railroad commission, university, and numerous other agencies. The audits disclosed a number of irregularities including fraud, embezzlement, errors, and poor systems of accounting. As a result, various sums were recovered from guilty employees. The auditors' reports contained suggestions for achieving better internal control through proper supervision, centralization, standardization, and increased efficiency.

A law providing for audits of Mississippi county officials was passed in 1914, although the bill had been floating around the legislature since at least 1902. The act required the governor to appoint a public accountant for such an examination when 25 percent of the qualified electors of the county petitioned him to do so. A few years after its passage, this law exerted a great impact upon the profession. Although it created considerable auditing work, it was misused by some unethical accountants who encouraged implementation of the provisions of the act by getting

their fellow citizens to petition for an audit.

The first revenue act taxing the income of corporations was passed by Congress in 1909. This levy was called an excise tax because income taxes had been declared unconstitutional. The act had little effect on the practice of public accountancy in the State because the taxation rates imposed were low and use

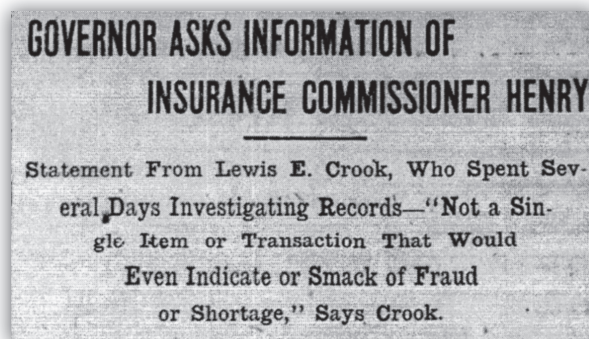
of the corporate form of entity was limited in Mississippi.

The first personal income tax law was passed in 1913, soon after ratification of the 16th Amendment to the Constitution of the United States, which allowed Congress to levy a tax on incomes. R. C. Brown, an

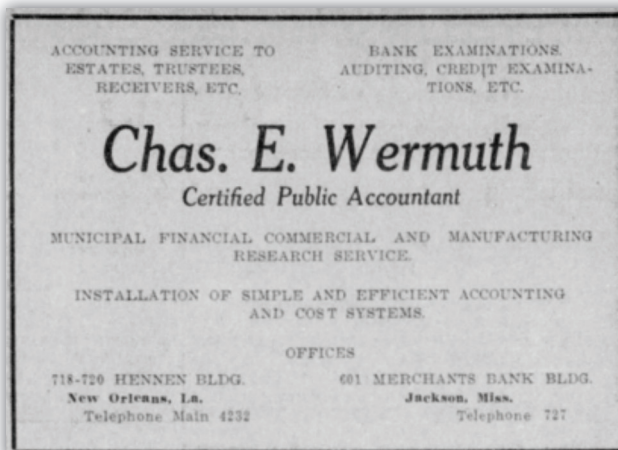
early Meridian accountant, observed: "The Revenue Acts of 1909, 1913, and even 1916 and 1917, imposed comparatively nominal taxes on such income, and it was not until the Act of 1918 was passed that the Mississippi public began to be really tax conscious, and professional accountancy as a career began to attract attention." Brown later became president of the MSC-PA for a two-year term from 1931 to 1933.

The State of Mississippi enacted its first income tax law on March 16, 1912. A tax of one half of one percent on income in excess of \$2,500 was imposed. This act did little to generate tax work for the accountants because the law was relatively simple and did not apply to corporations.

The series of State and Federal income tax laws passed after 1909 provided a real stimulation for growth of the accountancy profession in Mississippi, although the impact on most accountants was not immediate. Prior to 1909, attorneys had handled intricate tax matters, but some accountants



Lewis Edmund Crook examines records of Mississippi Insurance Commission in 1922.



From: Jackson Daily News, June 1, 1913, p. 3.



readily jumped into the business once the opportunity presented itself. One of the accounting profession's national leaders, Robert H. Montgomery, commented, "Here is where the lawyers lost a trick. Most of the leading lawyers in the country freely admitted that the income tax was a job for the accountants." Continuing that thought, the 1933 MSCPA president C. E. Powell, stated "The income tax laws of course have done more to develop accounting in Mississippi than any and all other things put together."

Some Mississippi public accountants found their tax practice to be more profitable than other areas of service. Joel A. Rogers, who practiced during this period in Aberdeen and Jackson, stated that he gave up auditing and concentrated on the more lucrative practice of tax. A large staff of employees was not necessary for such a practice, and Rogers and some other sole practitioners found tax work an immediate source of income. The onset of World War I further enhanced the public accountant's opportunities in tax practice. A 1917 article in the *Jackson Daily News* noted that more accountants were needed because of the passage of the federal law to create an Excess Profits Tax. Not only did the 1917 law, passed to help pay for the War effort, increase the tax rates, it lowered the threshold for filing returns and added greater complexity to the calculation of the amount due. By 1918, almost all public accountants found themselves in the tax preparation business, even if they had not jumped into the fray with the 1909 and 1913 acts.

## FIRST ORGANIZATION OF ACCOUNTANTS IN MISSISSIPPI

In 1912, Lewis E. Crook called a meeting of Mississippi accountants to convene in Vicksburg for the purpose of organizing The Association of Certified Public Accountants of Mississippi, in spite of the fact that no accountant in the State was certified at that time. The organization received its charter of incorporation on March 5, 1912, with capitalization at \$1,000 and Vicksburg as its domicile. The four incorporators were Crook of Meridian; W. M. Raworth, bookkeep-

er for George P. Reeve & Co., cotton buyers of Vicksburg; P. H. Wilkinson, Assistant Cashier of the Delta Trust & Banking Co., Vicksburg; and George Williamson, Cashier of the First National Bank of Vicksburg. Although W. Q. Sharp of Jackson did not attend the organizational meeting, he indicated in a letter written in 1920 that Crook had represented his wishes. Sharp further commented that with the exception of Crook, no accountant participating in that meeting was still in public practice eight years later. Crook was the only man among the incorporators of the first professional organization ever to become a Certified Public Accountant. The Association never became a powerful force in the profession and soon became inactive.

## INITIAL ATTEMPT FOR LEGISLATION

The Association of Certified Public Accountants of Mississippi did, however, push for the legislative recognition that had already been achieved in other states. At its instigation, Senate Bill Number 362 was introduced in the Mississippi Legislature on February 14, 1912, by Senator Stanford Collier of Vicksburg. The bill, entitled "An Act to regulate the practice of public accountancy by establishing a State Board of Accountants," died in committee. A comparable bill met a similar result in 1916.

These bills as introduced resembled the permissive statutes that had been passed in twenty other states. Essentially, the bills limited use of the title CPA to persons who had complied with provisions of the act, but specified no restrictions regarding the practice of public accountancy by non-CPAs. Only this type of accountancy legislation was passed in the United States prior to 1917. Crook and the small group of accountants that he had organized undertook a noble effort when they attempted to gain legislative recognition for the profession in Mississippi. At that time, Louisiana was the only adjacent state that had succeeded in garnering



Mississippi State Capital building completed in 1903.

accountancy legislation (Tennessee's law was passed in 1913 and the Alabama law came in 1919). Numerous bills were introduced during the 1912 session of the Mississippi legislature in an effort to license and regulate other professions, trades, and vocations. The purpose of such legislation was to protect the public from unqualified practitioners and to enhance the image of the various professions. Most of the bills were defeated.

## SUMMARY

The profession of accountancy developed slowly in Mississippi because accounting services were of minimal value in the lagging agriculture economy of a state with little industrial production. Most economic units were small proprietorships and required less accounting service than did partnerships or corporations. Although late in coming, the development of the profession in Mississippi followed the pattern that had evolved in England and the Northeastern United States. Because the profession had advanced more rapidly in adjacent states, much of the early auditing work in Mississippi was performed by non-resident practitioners. Lewis E. Crook, who opened an office in Meridian in 1904, was the first Mississippi practitioner. Soon thereafter, other accountants opened practices in cities throughout the state. W. Q. Sharp of Jackson opened an office in 1909 and became the

most prominent of the Mississippi accountants during the pre-1920 period.

The early accountants of Mississippi usually acquired several years of bookkeeping experience before they entered the public practice of accountancy, but most did not enjoy the advantage of college training in the subject. Later, some practitioners attended business colleges in other states or studied accountancy through correspondence courses. The first schools of business in the state were founded just prior to 1920.

Before the acceptance of accountancy as a profession within the state, accountants sometimes resorted to unprofessional methods to acquire clients. Advertising and direct solicitation were commonly used to inform the public regarding the services of public accountants. Referrals from bankers, lawyers, and others who had successfully employed the professional services of accountants soon replaced the unethical methods used in acquiring clients.

Auditing work involved detailed verification of the clients' records, with emphasis on the cash account. Embezzlements were the major concern. Few audits were conducted for the purpose of rendering an independent opinion. Some of the first audits were made for cities and agencies of state and municipal governments.

The first attempt at establishing a professional society for accountants in the state came in 1912 when a few individuals founded the Association of Cer-

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ACCOUNTANT IN FIVE  
MONTHS**

Junior Accountants Earn \$35-\$50 a Week.  
Senior Accountants Earn \$50-\$200 a Week.

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It is only a question of industry—a fixed purpose to devote a few spare hours a week to intensive training in accordance with the most successful business training system ever devised, under the tutelage of a corps of eminent certified public accountants who are renowned as practical teachers.

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PHONE 8  
**211-214 Daniels Bldg.**  
JACKSON, MISS. 26-10-4

Advertisement appearing in the Jackson Daily News, October 26, 1920. You too could earn \$35 a week as a junior accountant, or as an expert could reach \$75 per week. Note that the advertisement was addressed at women as well as men, an anomaly for that period of time.

TO BE FILLED IN BY COLLECTOR. Form 1040. TO BE FILLED IN BY INTERNAL REVENUE BUREAU.

**INCOME TAX.**

List No. \_\_\_\_\_ District of \_\_\_\_\_ File No. \_\_\_\_\_  
 Date received \_\_\_\_\_ THE PENALTY FOR FAILURE TO HAVE THIS RETURN IN THE HANDS OF THE COLLECTOR OF INTERNAL REVENUE ON OR BEFORE MARCH 1 IS \$20 TO \$4,000. (SEE INSTRUCTIONS ON PAGE 4.)  
 Assessment List \_\_\_\_\_ Page \_\_\_\_\_ Line \_\_\_\_\_

UNITED STATES INTERNAL REVENUE.

**RETURN OF ANNUAL NET INCOME OF INDIVIDUALS.**  
 (As provided by Act of Congress, approved October 3, 1913.)

RETURN OF NET INCOME RECEIVED OR ACCRUED DURING THE YEAR ENDED DECEMBER 31, 191\_\_\_\_  
 (FOR THE YEAR 1913, FROM MARCH 1, TO DECEMBER 31.)

Filed by (or for) \_\_\_\_\_ of \_\_\_\_\_  
 (Full name of individual.) (Street and No.)  
 in the City, Town, or Post Office of \_\_\_\_\_ State of \_\_\_\_\_  
 (Fill in pages 2 and 3 before making entries below.)

1. GROSS INCOME (see page 2, line 12) .....	\$			
2. GENERAL DEDUCTIONS (see page 3, line 7) .....	\$			
3. NET INCOME .....	\$			

Deductions and exemptions allowed in computing income subject to the normal tax of 1 per cent.

4. Dividends and net earnings received or accrued, of corporations, etc., subject to like tax. (See page 2, line 11) .....	\$			
5. Amount of income on which the normal tax has been deducted and withheld at the source. (See page 2, line 9, column A) .....	\$			
6. Specific exemption of \$3,000 or \$4,000, as the case may be. (See Instructions 3 and 19) .....	\$			

Total deductions and exemptions. (Items 4, 5, and 6) .....

7. TAXABLE INCOME on which the normal tax of 1 per cent is to be calculated. (See Instruction 3). \$ .....

8. When the net income shown above on line 3 exceeds \$20,000, the additional tax thereon must be calculated as per schedule below:

		INCOME				TAX			
1	per cent on amount over \$20,000 and not exceeding \$50,000.....	\$				\$			
2	" " " 50,000 " " 75,000.....								
3	" " " 75,000 " " 100,000.....								
4	" " " 100,000 " " 250,000.....								
5	" " " 250,000 " " 500,000.....								
6	" " " 500,000 .....								

Total additional or super tax .....


Total normal tax (1 per cent of amount entered on line 7) .....

1913 tax form

tified Public Accountants of Mississippi, a group that unsuccessfully supported accountancy legislation in that year, but which became defunct soon after its organization.

The advent of the income tax laws provided the stimulation needed for the profession to gain prominence in Mississippi, although the impetus did not come immediately with the 1909 corporate excise tax, nor with passage of the 16<sup>th</sup> Amendment to the U. S. Constitution in 1913. The Revenue Act of 1918 (designed to help pay for the costs of World War I), however, levied taxes sufficiently high, and on a large enough group, to

cause many Mississippians to become tax conscious. Thereafter, tax practice became an important area of accounting. The tax laws opened up more than just tax compliance work, since parts of the law, such as accounting for depreciation of fixed assets, were based on the market values as of the date that the 16th amendment was passed; this led to more valuation work for accounting firms.

Still, the public accounting profession was prospering in other parts of the country, but Mississippi was one of the last states to not have a CPA law. That would change in 1920. 



## 2 THE DECADE OF THE 1920's

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*"The real growth of public accounting took place in this century. There were two things that made it grow: (1) the immense expansion of American industry that very soon knit its vast machinery together in gigantic mergers, requiring the most intricate accounting; (2) the federal income tax, according to the rules of which individuals and corporations had to learn to play, for the protection of their profits, an ever more and more complicated game."*

*["Certified Public Accountants," Fortune, June, 1932].*

**B**y 1920, when the practice of public accountancy had achieved a new level of prominence, the need for a professional organization and legislation pertaining to accountancy was more apparent than it had been in 1912, when efforts to achieve these goals had failed. Two groups espousing separate and distinct views sought accountancy legislation. Practicing accountants of the State wished to be legally recognized as Certified Public Accountants. On the other hand, certain citizens of the State wanted to establish legal control over the practice of public accountancy. The profession of accountancy had been legally recognized in all but four states, one of which was Mississippi. The accountants were, therefore, eager to organize a strong professional society to promote accountancy in Mississippi.

While most accountants conducted their practices in an ethical and professional manner, the actions of others invoked the disfavor of a large segment of the people. Some practitioners took advantage of a statute enacted in 1914, which provided that the governor should appoint a public accountant to audit the records of a county if he were petitioned to do so by 25 percent of the qualified electors. Certain unscrupulous accountants, in order to obtain auditing work, reportedly circulated a petition requesting an audit and paid ten cents for each signature obtained thereon. An audit may or may not have been actually warranted.

To terminate such practices a bill was introduced in the House of Representatives calling for repeal of the 1914 law. The *Jackson Daily News* reported the matter as follows:

*Representative Johnson, of Jackson County, has declared war on what he frankly describes as the "expert accountant graft" and has introduced a bill seeking to put some of the "favorite figures" of the administration out of business. According to Mr. Johnson, counties on the gulf coast, and in other sections of the state, have been compelled to pay out thousands of dollars for needless audits, and he attributes the orders for these audits, in many instances, to the fact that the Governor happens to have some favorite expert accountants who want the work. He believes that boards of supervisors are, in all instances, capable of determining whether or not the books of county officers should be audited, and that the Governor should be deprived of all power in the matter.*

That act, however, was not passed but instead emphasis shifted to a bill also pending in the House designed to upgrade and govern the practice of public accountancy.

### THE ORIGINAL ACCOUNTANCY LAW OF MISSISSIPPI

During the regular session of 1920, accountancy bills were introduced in both houses of the Mississippi Legislature. These bills were supported by sever-

al prominent accountants who met with legislators during the session and encouraged support of the bill. They acted only as individuals, since no organization of accountants existed to seek passage of the act.

On January 15, 1920, Representative L. T. Kennedy, a Natchez lawyer, introduced House Bill Number 117 which would create a State Board of Public Accountancy and regulate the profession of accountancy. When the bill was called up for consideration on February 18, an amendment was passed on a voice vote which would limit fees for work done for an instrumentality of State government to \$10 per day. Because the House acted so swiftly, the accountants who supported the original bill did not have ample time to secure votes to defeat this amendment. Their efforts then centered on a successful attempt to gain defeat of the amendment in the Senate.

Another amendment was passed which included State Bank Examiners and their assistants under the provisions of the act. The bill as amended passed the House by a vote of 102 to 5, with 33 absent and not voting. The bill was then sent to the Senate, where an alternative accountancy bill was being considered. The Senate version was somewhat stronger in that it required registration of CPAs. The Judiciary Committee, however, killed the Senate bill and reported favorably on the House bill.

Accountants Lewis E. Crook, Nelson E. Taylor, and W. Q. Sharp were successful in having an amendment passed

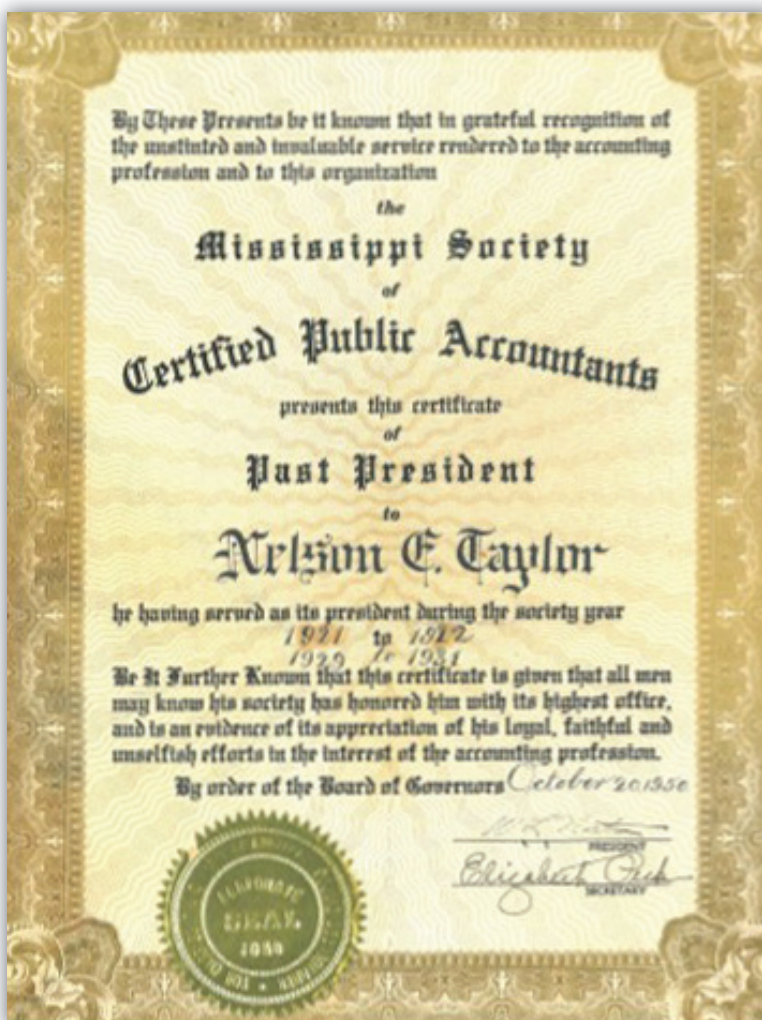
removing the fee limit of \$10 per day. The bill was then passed by a vote of 30 to 6, with 13 absent and not voting. The bill was returned to the House where the Senate amendment deleting the limit on fees was accepted. The *Jackson Daily News* reported the following comments upon passage of the bill:

*...to create a Bureau of Public Accountancy, to whom all public accountants must apply for licenses and stand examination before being classed as certified public accountants. The measure has as one of its objects the establishment of a higher standard for this business or profession, and to do away with what has almost resembled an epidemic of public accounting in Mississippi, due to the law providing that the Governor may order the auditing of the books of any county when petitioned to do so.*

The bill was signed into law by Governor Lee M. Russell on April 3, 1920.

The original accountancy law in Mississippi re-

stricted use of the title certified public accountant to those persons who had complied with the provisions of the law. Violation of the law was deemed a misdemeanor punishable by a fine and imprisonment. The act authorized the Governor to appoint the State Board of Public Accountancy consisting of one attorney and two accountants. With the exception of the first board, which awarded the original CPA certificates, the two accountants were required to be CPAs. Original appointments were made for staggered terms of two, three, and four



Past president's certificate from the MSCPA to Nelson E. Taylor.





Mississippi Certified Public Accountant Certificate Number 206 given to Dick D. Quin in 1933.

years, with succeeding appointments for four years. The concept of having an attorney on the State Board was not exclusive to Mississippi; it was also a practice in other states. For example, the first North Carolina State Board in 1913 had three accountants and one attorney.

The board was empowered to adopt and enforce by-laws and regulations for administering the act. The board was also authorized to award CPA certificates to candidates who passed an examination to be held twice each year in Jackson. The examination was designed to test knowledge in theory, practical accounting, auditing, commercial law, and any other branches of knowledge pertaining to accountancy at the discretion of the board. The fee charged for the examination could not exceed twenty-five dollars. Expenses of the board, including not more than ten dollars a day for administering the ex-

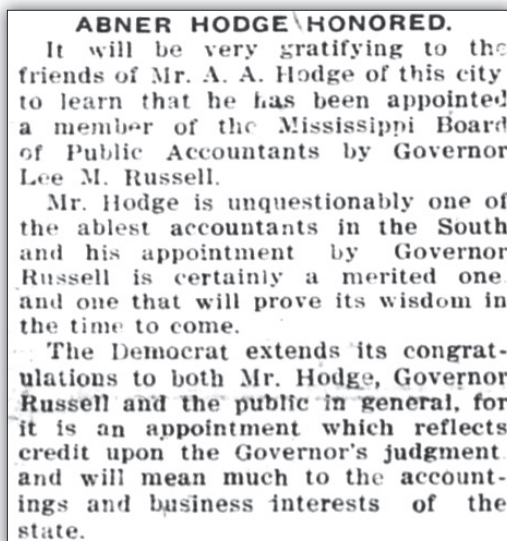
amination, were to be paid from the fee. Under the waiver of examination clause, persons employed in accounting for ten years and in public practice for five years were required to file with the board within six months of passage of the act for their CPA certificates.

The law also provided for the issuance of reciprocal certificates to CPAs of other states granting reciprocity with Mississippi. Authority to revoke a certificate was granted to the board for cases of unprofessional conduct after granting a hearing to the accused.

## ADMINISTRATION OF THE 1920 CPA LAW

Governor Russell appointed the first three members to the Mississippi State Board of Public Accountancy effective as of May 20, 1920. Clayton D. Potter, justice of the Mississippi Supreme Court, was appointed for a two-year term as the attorney member. Accountants Harry H. Cleaver of Meridian and Abner A. Hodge of Natchez were appointed for three and four years, respectively. Hodge was born in Natchez on November 12, 1877, and attended the old Jefferson Military College at Washington, Mississippi

and then attended and graduated from Louisiana State University where he played on the 1894 football team. Upon graduation, he returned to his hometown to work as a bookkeeper and cashier for the Natchez Drug Company. He opened a public accounting firm in 1920 that was destined to eventually become the venerable Natchez firm of Silas M. Simmons & Co. in 1933. Cleaver and Hodge qualified for waiver certificates (numbers 13 and 25) when the Board subse-



Abner A. Hodge is appointed to the State Board of Public Accountancy in 1920.

quently awarded certificates later in the year. The first action taken by the Board was to notify accountants that they could file applications for CPA certificates under the waiver clause, and to announce that examinations would be scheduled at a later date for persons not qualifying under the waiver clause.

The Board held its first meeting on May 27, 1920, at the State Capitol in Jackson. Cleaver was elected chairman and Hodge was chosen secretary-treasurer. At the meeting, the Board adopted bylaws and received applications for certificates to be issued under the waiver clause. Regular meetings of the board were scheduled for June and December, at which time examinations were to be held.

The board declared that ex-officio certificates issued to members of the State Board of Bank Examiners were valid only during the terms of office of such examiners, and statement to that effect was written on each certificate. Persons receiving these special certificates were not required to take an examination.

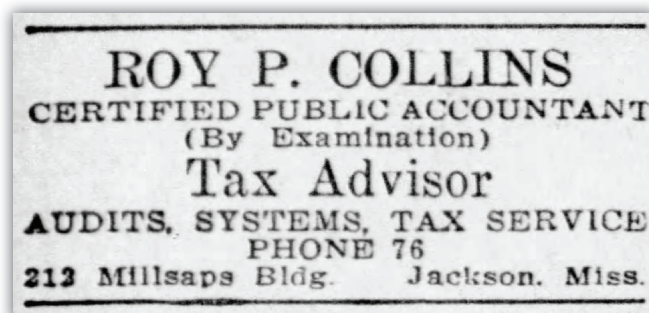
The first examinations were conducted in *five* subjects: Theory of Accounts, Practical Accountancy, Commercial Law, Income Tax, and Auditing. In order to qualify for certification, the candidate had to score at least 75 percent in each area. In the event a candidate failed part of the examination, he was entitled to a re-examination in that subject without payment of an additional fee, provided he took the re-examination at the next regularly scheduled time.

The board met on June 19, 1920, to prepare questions for the first examination to be given on June 21 and 22. Six candidates sat for that examination which the board graded in August, 1920. M. M. Batson, of Wiggins, J. G. Flynn of Greenville, C. E. Powell of

Greenwood, and James B. Taney of Clarksdale successfully completed the entire examination. The other two candidates failed only the income tax section.

Subsequent CPA examinations conducted by the original board produced results favorable to the candidates. In 1922, however, under a new board composed of Hodge as chairman, W. Q. Sharp, and R. R. Hardy, all nine candidates for the June examination failed at least one part.

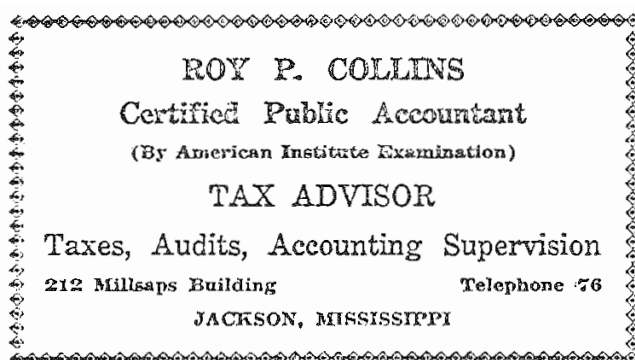
In May, 1924, the Board reviewed and adopted for the first time the examination questions prepared by the American Institute of Accountants. The Institute had prepared examinations for nationwide use since June, 1917. One of three candidates passed the first



Institute examination given in Mississippi, and two were successful in November, 1924. As a point of reference, the November, 1924, exam was passed by a total of only 153 people of the 509 taking the exam in 29 states and the Territory of Hawaii. California had 40 individuals pass that exam, while Indiana was second with 24 passers. Thus, with over 40 percent of the passing grades coming from two states, the one person passing in Mississippi was not an anomaly.

More prestige was attached to successfully completing the examination prepared and graded by the Institute than to passing the one administered by the Mississippi Board. Consequently, two future presidents of the MSCP, Joel Acker Rogers and C. E. Powell, recognized CPAs by virtue of having passed the Mississippi examination, sat for and passed the Institute examination to gain added distinction. Roy P. Collins, who passed the exam in 1924 and held certificate No. 109, advertised in the *Mississippi Builder* in 1926 that he was a CPA by American Institute Examination.

For some reason, Collins' 1926 advertisements in the *Clarion-Ledger* noted that he was a CPA "By Ex-



From: *The Mississippi Builders*, III (June, 1926)

amination” without mentioning that he had passed the American Institute Exam, a notation that was to imply that an examined candidate was superior to those who obtained their certificates by waivers that had been given in 1920 to those “grandfathered in.” Collins’ ads in 1925, although similar, had not included the notation about the examination. Note the two-digit telephone number in both ads.

During the period from 1925 to 1930, only twenty-three CPA certificates were awarded to candidates who successfully completed the examination. A total of thirty-four had been issued during the first half of the decade. The Board had met to award CPA certificates to successful applicants under the waiver provisions on November 20, 1920. The period of six months, during which time the waiver provisions applied, had terminated, and the Board issued sixty-nine such certificates. Waiver certificate Number 69 was issued to a woman, Mrs. Lillian H. Rhodes of Clarksdale.

Mississippi’s first woman CPA never practiced in Mississippi after obtaining her certificate. The 1920 U. S. Census records show that Lillian Rhodes and her husband were already living in Washington, DC in January, 1920. Her husband, Carol (sometimes spelled Carroll) received Mississippi certificate No. 68. Thus, the first woman CPA to receive a Mississippi certificate was also a part of the first husband-and-wife team of CPAs in the state. The couple were married in 1910 when her husband was a farm manager in Yazoo County, Mississippi. The 1920 Census listed Lillian as an accountant for the Bureau of Internal Revenue. City Directories for Washington throughout the 1920s and early 1930s listed her as an auditor with the Internal Revenue, while her husband was identified as a lawyer with the Federal Trade Commission. She died in Fairfax, Virginia on October 18, 1963 at the age of 80.

Several bills that sought to include other persons under the waiver provisions of the 1920 accountancy law were introduced during the 1924 session of the Mississippi Legislature. Senator John W. Barbee, Jr., of DeSoto County, introduced a bill to extend the provisions of the accountancy law to “persons who have qualified under the United States Civil Service Rules, regulations and provisions as accountants and

auditors, and who have been citizens of the State of Mississippi for the period of five years.” A similar bill was introduced in the House of Representatives by N. E. Wilroy of DeSoto County. Still another House bill sought to extend the time limit for applying for certificates under the waiver provisions to December 31, 1924. None of the bills was enacted into law. A Senate bill, however, received a favorable committee report on March 6, 1924, and on March 8, 1924, the State Board issued one additional certificate by waiver to Edgar Jones Cheatham of Walls, Mississippi. The Senate bill was withdrawn from consideration on March 31, 1924.

Exhibit 2-1 lists the names of all of the pioneer CPAs in Mississippi—those certificates issued through 1924—by certificate number. The certificates were issued in alphabetical order by date of Board action (although close examination of the list shows that the person doing the alphabetizing was not always attentive with respect to which letters came before others). This listing appeared in the 1925 edition of *The Accountants’ Directory and Who’s Who*, edited by Rita Perine Merritt and published by Prentice-Hall, Inc.

**EXHIBIT 2-1**  
**LISTING OF THE FIRST 111 CPAS**  
**ISSUED IN MISSISSIPPI**

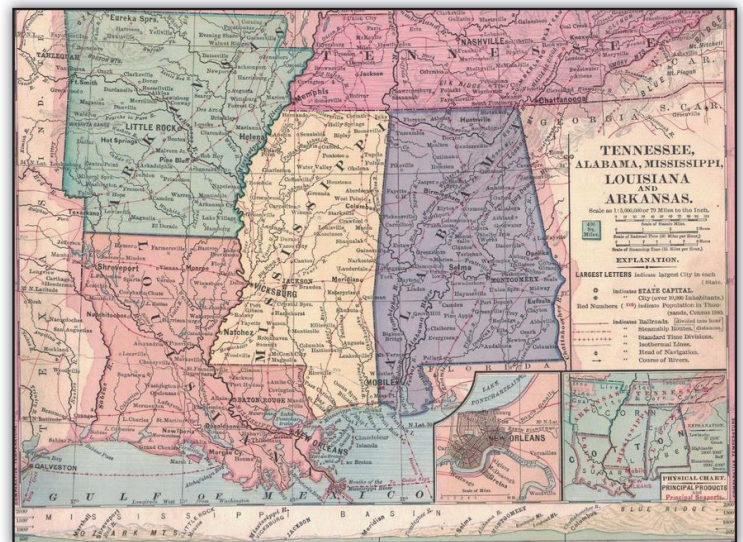
CERTIFICATE #	NAME	DATE
1	Eldridge Anderson	1920
2	J. K. Armstrong	1920
3	W. A. Beard	1920
4	D. A. Beaubau	1920
5	Charles D. Bloch	1920
	(Deceased prior to 1925)	
6	M. M. Batson	1920
	(Passed the examination)	
7	A. C. Breckenridge	1920
8	F. J. Block	1920
9	Lewis E. Crook	1920
10	J. R. Clinton	1920
11	Percy L. Clifton	1920
12	Clements Barber Crook	1920
13	Harry H. Cleaver	1920
14	George Donald	1920
15	Roy Lee Defrels	1920
16	D. D. Ewing	1920
17	Joseph F. Ellis	1920
18	J. G. Flynn	1920
	(Passed the examination)	
19	A. H. French	1920
20	W. L. Fuller	1920
21	Thomas B. Graham	1920



22	J. B. Gressett, Jr.	1920
23	S. S. Harris	1920
24	P. C. Hargrove	1920
25	Abner A. Hodge	1920
26	S. Roy Jones	1920
27	W. E. Kennedy	1920
28	A. R. Lacey	1920
29	C. Moore	1920
30	Jefferson D. Meadows	1920
31	Charles J. Moore	1920
32	M. H. Moore	1920
33	F. C. Nelson	1920
34	A. L. Nelson	1921
34-a	George W. Newbell	1920
35	Charles S. Pond	1920
36	S. J. Parker	1920
37	George M. Powell	1920
38	C. E. Powell	1920
	<i>(Passed the examination)</i>	
39	W. S. Pettis, Jr.	1920
40	Dan Pope	1920
41	Thomas E. Quin	1920
42	W. O. Rea	1920
43	John A. Ross	1920
44	W. O. Rainey	1920
45	Frank H. Ranney	1920
46	George E. Shaw	1920
47	Winfield Quin Sharp	1920
48	J. C. Sasser	1920
49	Revoked: Ira L. Sink	
50	R. P. Stanaland	1921
	<i>(Nashville, first reciprocal certificate)</i>	
51	Nelson E. Taylor	1920
52	Duncan Thompson	1920
53	Loren Taylor	1920
54	James B. Taney	1920
	<i>(Passed the examination)</i>	
55	R. G. Wooten	1920
56	Lyle A. Williams	1920
57	S. B. Williams	1920
58	R. M. Wood	1920
59	S. W. Wardlaw	1920
60	R. E. Wiggins	1920
61	H. E. Reynolds	1920
62	F. L. Eaniz	1920
63	M. P. Wilson	1920
64	Thad W. Jordan	1920
65	Joseph Stark	1920
66	Henry H. Beall	1920
67	B. C. Adams	1920
68	Carol F. Rhodes	1920
69	Lillian H. Rhodes	1920
	<i>(First woman CPA in Mississippi)</i>	
70	Richard Crofton	1920
71	Campbell C. Denman	1920
72	John F. Hartman	1920
73	Numa J. Derbes	1920
74	A. J. Thomas	1922
75	Revoked: G. P. Eberle	
76	F. Dement	1921
77	R. L. Pollock	1921
78	Hannis T. Bourgeois	1921
79	J. W. Turner	1922

80	S. H. Varnado	1922
81	W. W. Henderson, Jr.	1921
82	R. B. Wells	1921
	<i>(Deceased prior to 1925)</i>	
83	Willis F. Nye	1921
84	E. P. Futrell	1921
85	E. O. Wilson	1921
86	M. O. Marvin	1922
87	J. B. Dortch	
88	G. R. Harris	1922
89	J. H. Stamps	1922
90	Leland Smith	1921
91	J. W. Hinchcliff	1923
92	H. W. Woolf	1923
93	H. S. McCleskey	1923
94	William P. Wildberger	1923
95	M. E. Keith	1923
96	A. K. Jeffries	1923
97	T. B. Sample	1923
98	McArthur Jones	1923
99	F. G. Austin	1923
100	Joel Acker Rogers	1923
101	E. F. Thomas	1924
102	R. C. Brown	1924
103	M. O. Carter	1924
104	T. E. Cress	1924
105	W. A. Smith	1924
106	Charles E. Wermuth	1924
107	H. M. Jay	1924
108	Edgar Jones Cheatham	1924
109	Roy P. Collins	1924
110	Elkin Moses	1924
111	Myron Goldman	1924

The State Board recognized the need to establish favorable relations with boards in other states. In 1922, Sharp was sent to meet with the Louisiana board and to a joint meeting sponsored by the American Institute of Accountants and the American Society of Certified



Reciprocity was first established in 1923 by the Mississippi State Board with Tennessee, Louisiana, Alabama, and Arkansas.

Public Accountants to discuss issuance of reciprocal certificates.

Reciprocity was first established in accordance with a resolution adopted by the Board on November 16, 1923. That resolution noted that the state boards of Louisiana, Alabama, Tennessee, and Arkansas maintained standards and requirements for certification equal to those of the Mississippi Board and stated that reciprocity would be established with those states if they would adopt similar resolutions. The Mississippi Board also required that the board issuing the original certificate should attest to the good reputation of the applicant.

During 1924, The Board issued reciprocal certificates to four Tennessee and ten Louisiana CPAs. By the end of 1930, forty-six reciprocal certificates had been issued, in addition to fifty-seven by examination and seventy by waiver of examination.

In 1924, the Board adopted a resolution requiring Mississippi CPAs to report to boards of other states while practicing there and be placed under their observation and subject to their regulations. Failure to do so was considered unprofessional conduct subjecting the CPA to revocation of his certificate. The *Journal of Accountancy* termed the resolution “an epoch in the development of accountancy legislation and control.” The action was praised by the American Institute of Accountants because it demonstrated confidence in other state boards and created goodwill. Prior to that time, each state board had acted independently and in some cases had even refused reciprocity.

In November, 1924, the State Board adopted and printed for distribution its Rules of Professional Conduct. Again the national publication praised the Mississippi Board for its bold; far-reaching pronouncements. Claiming that it was the most inclusive statement of ethics ever laid down for any profession, the Institute acknowledged that it was superior to that of the Institute. Accountancy boards in other states were encouraged to follow the lead of the Mississippi Board, and in 1925, the Institute reported the adoption of a similar code in Tennessee. Included in the rules of professional conduct were pronouncements regarding the private life of the accountant, solicitation, advertising, employment in conflict with the interest of a client, and engagements inconsistent or incompatible

with previous employment.

Charges of unprofessional conduct by a Mississippi CPA were brought before the Board as early as 1922. In 1924, the board revoked the certificate of a CPA so charged by the professional society. The Board acted as a court and conducted a hearing. The defendant admitted guilt but stated he had changed his practices to conform to the rules of professional conduct. The Board did not agree, however, and observed that because his stationery was similar to types used in commercial advertising it was unprofessional.

In another case, the Board revoked a certificate on the grounds that the recipient had not been originally entitled to certification. The charge was brought by one CPA against another. Although hearings were conducted on other complaints filed with the Board, no other certificates were revoked.

## THE PROFESSIONAL ORGANIZATION

Recognizing their common goals and the need for a professional society in Mississippi, the accountants worked together for the first time in actively supporting the accountancy act in the legislature. Nelson E.



Edwards Hotel, Jackson, Mississippi



Taylor, W. Q. Sharp, and Lewis E. Crook were leaders in organizing accountants of the State. W. Q. Sharp called a meeting of accountants for May 27, 1920, in Jackson when he learned that the newly appointed State Board would meet on that date to receive applications for CPA certificates under the waiver clause.



Mississippi State Capitol

Fifteen accountants met at the Edwards Hotel and organized The Association of Certified Public Accountants of the State of Mississippi. Members of the State Board were honored guests at the meeting. Temporary officers were elected as follows: W. Q. Sharp of Jackson, president; R. G. Wooten of Hattiesburg, vice-president; and Harry H. Cleaver, from Meridian, secretary-treasurer. Accountants attending the meeting were as follows:

Winfield Q. Sharp	Jackson
Clayton D. Potter	Jackson
C. S. Pond	Jackson
Duncan L. Thompson	Jackson
George L. Donald	Jackson
Eldridge N. Anderson	Jackson
W. A. Beard	Jackson
Thomas B. Graham	Jackson
Nelson E. Taylor	Greenwood
Lyle A. Williams	Greenwood
Loren B. Taylor	Greenwood
C. E. Powell	Greenwood
R. G. Wooten	Hattiesburg
Harry H. Cleaver	Meridian
Abner A. Hodge	Natchez

All of the above individuals subsequently became CPAs except for Judge Clayton Potter, who was the attorney appointed to the initial State Board of Public Accountancy. Two of the individuals at the meeting were brothers. Nelson E. Taylor would a year later become the professional organization's second president, while his brother Loren (Lorenzo) subsequently moved to Tampa, Florida where he worked as a life insurance agent.

The Association of Certified Public Accountants

of the State of Mississippi received a charter of incorporation from the State on August 17, 1920. Winfield Q. Sharp, Harry H. Cleaver, R. G. Wooten, and Nelson Taylor were listed as incorporators. The charter listed the purposes for which the Association was created, including maintenance of a high standard of ethics, promoting

the interests of the profession, aiding in enforcement of the public accountancy law, and fostering fraternal relations among the members.

The Association met on October 9, 1920, in the Senate Chamber of the State Capitol to effect the permanent organization of the society. The temporary officers were elected as permanent officers, and the charter and by-laws were adopted by the membership. At that meeting, an opinion by the Attorney General was announced in which CPAs of other states were forbidden from practicing in Mississippi unless certified by the Mississippi Board. The announcement pleased members of the Association because they felt it would cause the various state boards to enter into agreements on reciprocal certificates, thus allowing Mississippi CPAs to be recognized in other states.

The by-laws of the Association of Certified Public Accountants of Mississippi provided for "Members" and "Associates." Members were required to be Mississippi CPAs or, if approved by the Board of Governors, CPAs of other states that upheld equal educational, moral, and examination standards. Three years of continuous practice as a public accountant were required for membership. "Associates" included CPAs who did not conform to all requirements for "members." The by-laws specifically stated that associates could include members of the American Institute of Accountants or societies of accountants established in the British Empire.

Only members could vote, hold office, and serve on committees. Applications for acceptance as members or associates were to be submitted in writing. The secretary was to notify the membership of all such applications and report any objections to the Board of

Governors. If fewer than three objections were received, a majority vote of the Board was required for approval of membership. If more than three objections were received, an affirmative vote of at least two-thirds of the members of the society was necessary for approval.

Fees of \$12.00 a year for members and \$5.00 for associates were established. The by-laws provided for an annual meeting to be held in Jackson during August. Meetings were scheduled in February, May, and November at other locations.

The by-laws established a seven-member Board of Governors to be elected by the entire membership of the organization. The Board then chose from its members the officers of the Association. The Board served as a court to hear charges of unprofessional conduct brought against members.

Four standing committees were created: Committee on Legislation, Committee on Meetings and Publicity, Auditing Committee, and Committee on Co-operation with Bankers. The by-laws included a section entitled professional conduct. The practice of public accountancy by a firm organized as a corporation was considered unethical. No member could engage in any occupation that was regarded by the Board as incompatible or inconsistent with the dignity of the profession.

Members were not allowed to initiate or support legislation affecting the profession without notifying the president of the society. The rules of professional conduct specifically prohibited contingent fee arrangements and the solicitation of business through circulation of petitions to require an audit of public records.

The Board was authorized to expel a member if he were convicted by a court for a felony, misdemeanor, or fraud. Expulsion could result from violation of the rules of conduct or any act discreditable to the profession. In 1921, an amendment to the bylaws created a Grievance Committee to hear grievances against members of the society and make recommendations to the Board of Governors.

During the 1920's, the Association was usually referred to as the Mississippi Society of Certified Pub-



Seal of the Mississippi Department of Revenue. This department was previously known as the Mississippi State Tax Commission.

lic Accountants, which probably led to the organization's official name change in 1930. No formal programs were planned for society meetings, but members were requested to present items of interest to the society.

At the meeting in November, 1924, members of the society discussed the Rules of Professional Conduct recently adopted by the Mississippi State Board of Public Accountancy. Approval of the rules was expressed in a resolution unanimously adopted by the society. The resolution pledged

the Society's support in enforcing the rules and condemned any effort on the part of a CPA to claim immunity from the rules.

By 1929, the society presented a formal program at its meetings. In November, 1929, the Secretary of State, Walker W. Wood, read a paper regarding the currently enacted corporation law of Mississippi. He advocated a policy whereby CPA audits of departments of State government would replace the biennial reports then submitted by department heads.

DeQuincy Von Sutton, CPA and Deputy State Income Tax Commissioner, spoke in regard to changes needed in the income tax laws of Mississippi. A special committee was appointed to work with the Commissioner to simplify and refine the law.

During its early years, the Association objected to a 1920 law imposing a privilege tax of fifty dollars a year on the practice of public accountancy, particularly since lawyers paid only ten dollars a year. Finally, in 1926, the group's efforts resulted in the legislature lowering the tax to twenty-five dollars a year.



Roll top desk

## THE ASSOCIATION'S EARLY VOLUNTEER LEADERS

The men listed below served as president of the professional society during the decade of the 1920's. Note that only seven men served as the MSCPA's leaders during its first eleven years of operation, as Nelson E. Taylor and Lewis E. Crook each served three years. These were all one-year terms, but the two gentlemen were reelected for additional terms.

1920 – 1921	Winfield Quin Sharp
1921 – 1922	Nelson E. Taylor
1922 – 1924	Lewis E. Crook
1924 – 1925	John A. Ross
1925 – 1926	L. A. Williams
1926 – 1927	J. D. Meadows
1927 – 1928	Lewis E. Crook
1928 – 1929	Joel Acker Rogers
1929 – 1931	Nelson E. Taylor

### 1920–1921, Winfield Quin Sharp

The first president of the Association of Mississippi CPAs, Winfield Quin Sharp of Jackson, a descendant of American patriot Alexander Hamilton, was born April 30, 1881. Sharp, along with the second and third presidents, Nelson E. Taylor and Lewis E. Crook, was instrumental in getting the first CPA law passed by the legislature in 1920. Sharp was also the individual who called the first meeting to form what is now the MSCPA. He also signed the incorporation documents for the organization. Sharp passed the CPA Exam under North Carolina law in 1919 and then a year later applied for a waiver certificate from the first Mississippi State Board of Accountancy. He held Mississippi CPA Certificate No. 47. For his efforts in getting the Mississippi law passed and his work in organizing the professional organization, he was elected as the first president. In 1923, Sharp would become the first Mississippian to join the American Institute of Accountants (now the AICPA), an organization with which he would be extremely active for the remainder of his life. He served on various AICPA committees, including the nominations committee, and was on Council for eight years. Sharp died July 21, 1938 at the age of 57.

### 1921–1922, Nelson E. Taylor

Nelson E. Taylor was the senior partner in the Greenwood firm of Taylor, Powell & Wilson. Born in Westerville, Ohio, in 1880, Taylor attended Ohio Business University; he moved to Greenwood in 1915 and was destined to serve three years as president of the MSCPA. He held Mississippi certificate No. 51. In addition to serving as the second president from 1921 to 1922, he was returned to office for two additional terms in 1929 and 1930. Like his predecessor, Taylor was a major force in convincing the legislature to pass the 1920 CPA law and he was instrumental in the formation of the Society. Taylor's objective as president was to "interest every accountant in the state in maintaining the ideals set forth in their code of ethics." In civic affairs, he was active in Rotary International, including serving as a district governor, and was a board member for various non-profit agencies. He was a Mason and also served as Sunday School Superintendent at the Greenwood First Methodist Church for 25 years. Nelson E. Taylor died on March 21, 1959 at the age of 78; his obituary described him as a 'Greenwood accountant and church leader.' His decade-younger brother, Loren, was also among the initial group of waiver certificates in that he held certificate No. 53.



Nelson E. Taylor, three-time president of MSCPA

### 1922–1924, Lewis E. Crook

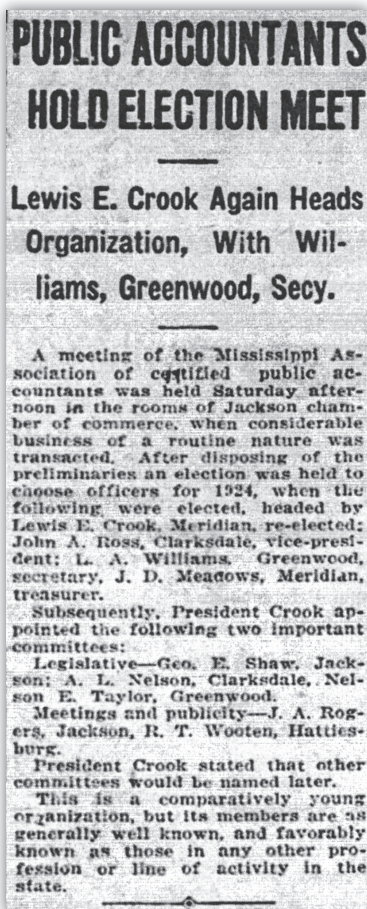
Lewis E. Crook was the first president to serve multiple terms, being reelected to serve for 1923-24 after a successful first term. Long before his election to the presidency, and before the state had a CPA law, Lewis E. Crook of Meridian was one of the best known CPAs in the state. He was conducting audits for the City of Starkville in 1909, the University of Mississippi in 1913, and for the City of Jackson as early as 1914, and of other government entities in Mississippi, including the state penitentiary. In 1916, Crook incorporated a business with the name of Scientific



Accounting and Audit Company, but it has not been determined whether he ever practiced under that organizational name. Like his two predecessors, Crook was instrumental in getting the 1920 CPA law passed and a charter member of the Association of CPAs. Despite getting the CPA law passed, and being a long-time practitioner, Crook was not granted the State's first CPA certificate; instead he was awarded Certificate #9, because the initial certificates were assigned in alphabetical order, and Crook was the ninth name on the alphabetized list of initial applicants. Crook was born in 1869 in Raleigh, MS. He received his accounting training at the Eastman Business College in Poughkeepsie, NY. Upon his reelection to a second term, an editorial in the Jackson Clarion Ledger noted that: "This is a comparatively young organization, but its members are a generally well known, and favorably known as those in any other profession or line of activity in the state." In civic affairs, Crook served as the statewide president of the Elks Lodge in 1908. He died suddenly on October 29, 1931, in a Jackson hotel room while in the city to deliver audit reports to a client. His son, Robert Hall Crook, was also a CPA and became the 1934-35 president of the MSCPA. Another son, Richter Crook was also a CPA, as was Lewis Crook's younger half-brother, Clements Barber Crook, who held Mississippi certificate #12. Thus, two of the first twelve CPAs in Mississippi were Crooks.

#### 1924-1925, John A. Ross

John Arthur Ross was working as a CPA in Clarksdale when he served as the MSCPA president, but later became a Vicksburg CPA with an office in the First National Bank Building. He was born in Indiana on April 10, 1866; thus he was 58 years old at the time of his election to the MSCPA presidency, which makes him one of the oldest of the early presidents. Ross came to Mississippi in 1919 when he formed a



Lewis E. Crook again heads MSCPA

partnership in Clarksdale with J. R. Clinton. The firm operated under the name Ross-Clinton Accounting Company. The company broke up in 1928 when Ross moved to Vicksburg. He held Mississippi certificate No. 43 and seemingly never joined the American Institute of Accountants. Ross passed away at his Vicksburg home on May 6, 1936, at the age of 70.

#### 1925-1926, Lyle A. Williams

Born in 1881 in Ripley, Tennessee, Lyle Anderson Williams headed his own firm in Greenwood, L. A. Williams & Co., which later became Williams, Orsborn & Walker. He received Mississippi certificate No. 56 and joined the American Institute of Accountants in 1925, the same year that he became the MSCPA president. In 1918, he was working as a public accountant in Memphis for the firm of T. E. Cress & Co., but moved to Greenwood in 1921.

He passed away on May 1, 1957 at the age of 74. His death certificate listed his occupation as a seed merchant. Thus, he apparently moved away from public accounting in his later years and got involved with Greenwood's lucrative cotton seed industry.

#### 1926-1927, Jeff D. Meadows

Jefferson (Jeff) D. Meadows of Meridian, the holder of Mississippi CPA certificate No. 30, was the 1926-27 president. He had previ-



Railroad clerk, circa 1930

ously served as treasurer under the Lewis E. Crook officer team and that of Lyle A. Williams. Meadows was born in McMinnville, Tennessee on March 2, 1861. The 1900 Federal Census listed him as a "railroad clerk." The 1899 and 1901 City Directories for Meridian listed Meadows as a "clerk," but by 1915 and 1918, he was listed as a "bookkeeper." The 1921 Di-



rectory called him an “accountant,” and by the time that the 1926 Directory was published he was listed as a “Certified Public Accountant.” The 1940 Federal Census listed him as being 79 years of age and his occupation being “Certified Public Accountant in private practice.” He died sometime after 1948 and before 1956.

#### 1927–1928, Lewis E. Crook

Lewis E. Crook of Meridian returned for a third term as president in 1927. Thus, he and Nelson Taylor are the only three-term presidents of the Society. His October 29, 1931, death was page-one news in the next day’s Jackson *Clarion-Ledger*, where the mayor of Jackson was quoted as saying: “In the death of Lewis Crook the entire state, as well as his home city of Meridian, suffers a great loss.” The mayor went on to say: “Mr. Crook had audited the books of the City of Jackson for the past eighteen years, ... and I have found him not only to be one of the most efficient and capable members of the profession, but also a high type Christian gentleman, and an asset to his community and state. It is with deep personal regret that I learn of his death, for I have lost an esteemed friend. The City of Jackson suffers a loss in his death.” These are indeed high words of praise for an auditor.

#### 1928–1929, Joel Acker Rogers

J. Acker Rogers of Jackson, born in Aberdeen, MS in 1884, was one of the most prominent CPAs in the state when he was elected as the 1928-29 president of the Society. He was the holder of Mississippi CPA certificate No. 100, issued in 1923. He attended Ole Miss. The 1920 Federal Census listed Rogers as manager of the Monroe County (Aberdeen) Cotton Oil Company, but by 1926 he was a member of the American Institute of Accountants and had his own practice in Jackson. Following his term as president, he was appointed in June 1930 to the State Board of Public Accountancy by Governor Theodore Bilbo. He served a four-year term at that time, and then was reappointed to the State Board by Governor Paul Johnson in 1942, whereupon he served another four-year term. In 1943, when he was chairman of the State Board of Public Accountancy, the Jackson City Directory listed

his occupation as secretary of the Mississippi Cotton Seed Crushers Association. Rogers was a noted member of the Jackson Scottish Rite and was a Masonic leader in the state. Rogers died in his hometown of Aberdeen on April 8, 1972, at the age of 87.

#### 1929–1931, Nelson E. Taylor

Nelson E. Taylor of Greenwood became the second individual to serve non-consecutive terms as MSCPA president when he was elected to the position in 1929—seven years after serving as the 1921-22 president. A lot happened during Taylor’s 1929-1931 term of office; a new CPA law was passed by the legislature and the official name of the professional organization changed from the “Association” to the “Society.” While in office, he served as the Greenwood Census Director for the 1930 Federal Census. In 1952, he was elected chairman of the Mississippi Republican Party. As mentioned previously, Taylor was with the firm of Taylor, Powell and Wilson; his partner, C. E. Powell, was his brother-in-law. As mentioned previously, Taylor died March 21, 1959, at the age of 78 in his hometown of Greenwood.

### DEVELOPMENT OF ACCOUNTING EDUCATION IN MISSISSIPPI

Accounting education in Mississippi schools was expanded during the decade of the 1920s to keep pace with the growing demand for trained accountants. Accounting practitioners and the leaders of professional organizations throughout the country showed interest in students of accountancy and in the schools where accountancy was taught. The society’s interest in accounting education was evidenced in 1929 by an action in which they resolved into a committee of the whole to visit the University of Mississippi (Ole Miss), address the student body, and cooperate with the faculty in developing the accounting program.

In a speech to the University of Mississippi student body on May 20, 1929, Winfield Q. Sharp described the work of the CPA. According to a subsequent article in the American Institute’s June 15, 1929, issue, he touched on such timely subjects as the accountant’s part in strengthening confidence in

credit relationships and the CPA's function in flotation of new security issues. Sharp stressed that the period of training to become an accountant was long and strenuous, but was well worth the effort. He also discussed the placement bureau of the American Institute of Accountants, a program under which graduates worked for members for three years at a salary of \$125 per month.

The Ole Miss School of Commerce and Business Administration was formed in 1917 and was housed on the third floor of the Lyceum, the building that it was to occupy continuously until 1961 when Conner Hall was built. The first dean was J. W. Bell, who also taught economics. Arthur Boone Crosier, a graduate of the Bryant and Stratton Business College of Chicago in 1896 and later Decatur College in 1916, was hired in 1917 as the first professor of accountancy. He had taught at Bryant and Stratton for two years, then moved to South Dakota Agriculture College where he taught until 1910. He then taught a year at Wichita Business College, and then Millikin University in Illinois. Crosier taught all accounting courses initially offered in accounting at Ole Miss, plus two courses in filing. He remained the only accounting professor until 1937, thus providing a major level of stability to the department.

A total of five accountancy courses (Elementary Accounting-Retailing, Elementary Accounting-Wholesaling, Banking, Corporations, and Cost Accounting) were offered by the University of Mississippi in 1921. For those who did not want a degree, a special certificate was awarded upon completion of a specified course in

## Nelson E. Taylor Delivers Address At University

"Education for the accountant" was the theme of an address delivered before the commerce class at the University of Mississippi today by Nelson E. Taylor of Greenwood, president of the Mississippi Society of Public Accountants.

Mr. Taylor stressed the demands for accountants as the state develops industries which net a larger income to the state. It is his belief he stated, that a business education must be a part of every boy and girl's education.

Nelson E. Taylor speaks to commerce class  
at The University of Mississippi, December 12, 1929.

accounting (67 hours of coursework, including four accountancy courses), and certificate holders were qualified to teach commercial studies in high schools.

The first course in accounting, which was taught during the sophomore year, was entitled Elementary Accounting-Retailing. The objectives of the course included familiarizing students with ordinary business papers and accounting books (ledgers and journals). Other qualities required were penmanship, use of adding machines, and rapid calculations. The second course was Elementary Accounting--Wholesaling. In addition to the regular

tuition, students taking accounting courses had to pay \$1 per semester for use of adding and calculating machines. Those taking the Wholesaling course had to pay \$1.50 to cover the cost of materials and the use of the Burrough's banking machine.

During the school year 1925-1926, courses in Auditing and State and Federal Income Tax Accounting were added to the curriculum. In the 1929-1930 session, a new course entitled C.P.A. Problems and Practice was offered. The course, designed to prepare students for the examination and for public practice, was centered around selected problems from earlier CPA examinations.

Mississippi A. and M. College (now Mississippi State University) added new courses in accounting soon after passage of the 1920 accountancy law, including auditing, cost, and public utilities accounting. In 1924, the School of Business and Industry was discontinued because of a lack of funds. Most of the accountancy courses, however, were continued by the De-



Mississippi A & M College (now Mississippi State University)  
administration building, circa 1922

partment of Commerce, which was created to act as a service unit for other areas after the School of Business and Industry was abolished. Unfortunately, the Department of Commerce could not award degrees.

By the 1928-1929 school year, accountancy courses were taught by the Finance and Marketing Department. The catalog listed an area entitled Special Problems, with hours and credit to be arranged for individual students. The course description indicated that each student would work under the close supervision of an instructor.

By 1930, there was a proprietary school in Greenwood, the Price School of Commerce, which offered accountancy courses. The Price School advertised that it used the Walton Higher Accounting Courses and textbooks in their Greenwood classes. Walton School of Commerce had been founded in Chicago by Seymour Walton, who held Illinois CPA certificate No. 3, dated 1903. The Walton School advertised both home instruction and resident day and night classes. It was noted in an advertisement in a Greenwood newspaper that the Walton system, also used by St. Louis University, the University of California, Baylor, University of Iowa, Columbia University, Dartmouth, Stanford, and many other schools, had produced more CPAs than any other course of accounting then offered. The advertisement went on to say:

*The management of the Price School of Commerce takes just pride in the fact that it has met the requirements and standards set by the Walton School requisite for using their system of Accounting. The Price School in bringing to Greenwood and the State this nationally known course in Accounting has taken a forward step in establishing an accredited school of University type. This town and community have a just feeling of pride in the work that the school is doing in establishing an accredited educational institution [from the Greenwood Commonwealth, March 25, 1930, p. 5].*



Ermis O. Wilson of Taylor,  
Powell and Wilson

## DEVELOPMENT OF ACCOUNTING FIRMS

The Mississippi accounting firms listed below enjoyed substantial practices during the 1920's:

Joseph F. Ellis	Clarksdale
Ross-Clinton & Co.	Clarksdale
T. E. Lott & Company	Columbus
Charles J. Moore	Durant
R. L. Crofton & Co.	Greenville
Thomas E. Walsh	Greenville
Fred T. Neely	Greenwood
Taylor, Powell & Wilson	Greenwood
L. A. Williams	Greenwood
A. L. Evans	Gulfport
Percy L. Clifton	Jackson
S. J. Parker	Jackson
T. E. Quin	Jackson
Joel Acker Rogers	Jackson
W. Q. Sharp & Co.	Jackson
F. J. Block & Co.	Laurel
Lewis E. Crook	Meridian
J. D. Meadows	Meridian
George D. Newbill	Meridian
Abner A. Hodge	Natchez

The firms of Taylor, Powell & Wilson and T. E. Lott & Company operated under essentially the same management from their founding to the 1970s. Some firms became defunct after the death of the proprietor or a partner, while others were terminated when individuals dissolved partnerships and established new firms. Both the Taylor firm and the Lott firm are still active under the same names in 2020. The firm of Lewis E. Crook, the first public accounting firm in the state, which later became the office of his son Robert Crook, is essentially still in business today in Meridian, but under a different name. The Crook firm was purchased by Sam W. Emerson, who had been a partner of Robert Crook. In 2020, that





Robert W. Hartford of Taylor,  
Powell and Wilson

firm is known as Kemp, Williams, Stevenson, and Bernard.

The Greenwood firm of Nelson E. Taylor, Clarence E. Powell, and E. O. Wilson was founded in 1917 by Taylor, who was born in Ohio in 1880. He attended Ohio Business University and became a lawyer after studying at Memphis Law University

in 1913-1914. In 1920, he received a CPA certificate under the waiver clause. Taylor died in 1959. C. E. Powell was born in Chattanooga, Tennessee, and received his professional training at Mountain City Business College and Union University. The third member of the firm, Ermis O. Wilson, was born in Copiah County, Mississippi. Prior to entering public accountancy, Wilson had served as office deputy for the sheriff in Hazlehurst and worked in banks. He earned his CPA certificate by passing the examination in December, 1920. Later, in the 1930s, Robert W. Hartford joined the firm. Three of these individuals, Taylor, Powell, and Hartford served as presidents of the MSCP.

Thomas Edison Lott, who began practice in Columbus in 1924, was born in 1889 in Kosciusko, Mississippi, had attended Millsaps College, and was graduated from Eastman Business College in Poughkeepsie, New York. Prior to entering public accountancy, he had taught mathematics and served as a high school principal. He was associated with three Memphis accounting firms before he established his own firm. His original CPA certificate was awarded by the Tennessee Board, and he obtained a reciprocal certificate No. 126 from the Mississippi Board in 1926. One year after

opening the office, he hired his first employee. For many years there were no other CPA firms in Columbus, and the firm of T. E. Lott & Company became quite prominent. Lott's firm had a special emphasis on banking and manufacturing clients. Lott remained the head of the firm until his death in 1971, when his son, Tommy Lott, Jr. would follow in his father's footsteps as managing partner in the firm. Lott, Jr. gave up the role of managing partner in 1988, but continued to work for the firm until his death in 2018. Like the firm of Taylor, Powell, Wilson & Hartford, the Lott firm has provided three presidents of the MSCP: T. E. Lott, Sr., T. E. Lott, Jr., and Ken Kennedy.

State Board of Public Accountancy member Abner A. Hodge also had a firm, in Natchez, dating prior to 1920 that still exists today. That firm, however, experienced a name change in 1933 following the death of Hodge in 1932. The Hodge firm was acquired by Silas M. Simmons, and since 1933 the Simmons firm has practiced with its primary office in Natchez. The Simmons firm has made many contributions to the MSCP; in addition to Simmons serving as Society president in 1939-40, four other partners in the firm also led the organization in later years.

In April, 1925, Ernst & Ernst became the first national firm of Certified Public Accountants to open an office in Mississippi. William W. Henderson, Jr., a Mississippi CPA (certificate No. 81) who had worked

in the New Orleans office of the firm for five years and also held a Louisiana certificate, managed the Jackson office. The office was closed in the depression years of the 1930's.

During the 1920's and the years following, the Jackson firm of W. Q. Sharp & Company was associated with firms located in other states. In 1925, Sharp was listed as a member of the firm of D. D. Ewing & Company of New Orleans. In 1927, Sharp's firm was a member of The Affiliated American Firms of Accountants, comprised of thirty-four organizations located in large Ameri-



First National Bank Building, Columbus, home of  
T. E. Lott & Company taken in 1931.





E & E advertisement from 1925

can cities and in Havana, Cuba. In 1928 and into the 1930s, the Sharp firm was associated with the New York firm of Pace, Gore & McLaren with affiliates in sixty-two cities. All three of the namesake partners were legendary figures in accounting circles. Gore and McLaren were both past presidents of the American Institute. Homer Pace, the founder of Pace University in New York, operated his own firm with a New York office. Edward E. Gore headed a major Chicago firm, while Loyal McLaren was in San Francisco. This was an early example of regional firms amalgamating together when a particular client needed a national firm. Other notable members of the affiliation included T. Coleman Andrews of Richmond, Virginia, Carl Nau of Cleveland, Ohio, and George S. Olive of Indianapolis.

## PARTICIPATION IN NATIONAL ORGANIZATIONS

Mississippi accountants participated in the first meeting of the southwestern district of the American Institute of Accountants, held at New Orleans in November, 1925. When the second meeting was held in Jackson on May 10 and 11, 1926, W. Q. Sharp was chairman of the arrangements committee. The mayor of Jackson and the lieutenant-governor welcomed the attendees. William H. West, president of

the American Institute of Accountants, addressed the meeting. Approximately seventy-five accountants from seven states attended the meeting. Speakers at the 1926 meeting included A. P. Richardson of New York, who was the Executive Secretary of the American Institute. Speakers from Mississippi included Joel Acker Rogers of Jackson and Nelson E. Taylor of Greenwood and Lewis E. Crook of Meridian. Another speaker was Elkin Moses of New Orleans who held Mississippi CPA certificate No. 110. Moses had been a member of the initial Louisiana State Board of Accountancy when that state's first law was passed in 1908. *The Clarion-Ledger* article summarizing the 1926 convention noted that:

*A meeting of women [meaning spouses of CPAs] attending the convention was also held during the morning, with an automobile drive over the city during the afternoon. A full program has been arranged for today, the convention closing with a dinner dance to-night [From Clarion-Ledger, May 11, 1926, p. 9].*

W. Q. Sharp, in January, 1923, became the first Mississippi accountant to affiliate with the American Institute of Accountants, the national professional organization. He was a member of the Committee on Arbitration from 1924 to 1926 and served as chairman in 1925-1926. He was elected to the Council of the Institute for 1926-1930 and 1932-1936, on the Committee on Nominations in 1933-1935, and the Special Committee on Membership from 1937 until his death in 1938.

Lewis E. Crook joined the American Institute of Accountants in 1924, and Roy C. Brown was admitted as an associate member that same year. By 1929, five Mississippi accountants had become members or associates in the Institute. In 1925, six Mississippi CPAs belonged to the American Society of Certified Public Accountants, the rival national professional organization that was to merge with the Institute in 1936.

## SUMMARY OF PROGRESS IN THE 1920s

The profession of public accountancy made notable progress in Mississippi during the 1920s. The first public accountancy law of the state was enacted by the legislature in 1920 as a result of pressure from practicing accountants and the desire of certain influential

legislators to control the profession. The original law was patterned after those in other states and restricted use of the designation “Certified Public Accountant” to specifically qualified persons. The Mississippi State Board of Public Accountancy was created to administer the law.


The State Board issued CPA certificates according to terms of the law. In 1920, there were 69 practicing accountants who were certified by waiver of examination. Biennial examinations prepared by the State Board were given through 1923. The uniform examination, first developed by the American Institute of Accountants in 1917, was adopted in 1924 and has been used ever since. Mississippi was one of the early adopters of the uniform examination as some states continued to prepare their own exams up until 1950.

The Mississippi State Board of Public Accountancy published far-reaching Rules of Professional Conduct that were highly acclaimed by the American Institute. After its organization in 1920, the Association of Certified Public Accountants of the State of Mississippi became an influential factor in enforcing high standards for the profession. That association was typically known as the Mississippi Society of CPAs even in the 1920s, despite the lengthy official name that lacked the word “Society.”

Accountancy education in Mississippi was advanced during the 1920s when schools of business at the University of Mississippi and Mississippi A. and M. College (now Mississippi State University) expanded their course offerings in accountancy and cooperated with the professional society in encouraging the study of accountancy. At the same time, there were still individuals receiving their accountancy training

from proprietary schools, such as the Price School of Commerce in Greenwood and numerous out-of-state schools.

Many firms of accountants were organized in the State during this decade, and a number of them were still engaged in active practice 50 years later, and even more than 90 years later. The national firm of Ernst and Ernst operated an office in Jackson from 1925 until the Great Depression of the 1930s made it infeasible to continue. Also, the Jackson firm of W. Q. Sharp & Co. affiliated with a major national association of firms headquartered in New York. In addition to Sharp, the other two best known CPAs in the state were Lewis E. Crook of Meridian and Nelson E. Taylor of Greenwood. These two individuals served the MSCPA as president for six of the organization’s first eleven years of existence, so both played a major role in the development of the profession and the development of the professional society of CPAs. Although the numbers of CPAs in the state were still low by the end of the decade, there was a formidable profession on the rise and CPAs were spread geographically throughout much of the state. Nevertheless, it was CPAs from the cities of Greenwood and Meridian who led the Society through eight of those early years, with Jackson supplying only two of the early presidents.

The profession was now formalized and organized in the State, but the onset of the Great Depression threatened to deter any growth that the early pioneers in the profession might have foreseen. Nevertheless, the next period in the history of the MSCPA would be a growth period since the end of the period introduced a broadening of the American tax base, and World War II would mean more business for CPAs. 

# 3 DEVELOPMENT UNDER THE REGULATORY LAW: 1930-1945

*"Unlike lawyers, accountants are not the interpreters of already existing rules; they must largely make their own. The definitions, the terminology, the conduct, the building of their profession are in their own hands."*

— ["Certified Public Accountants," *Fortune*, June, 1932].

The accountants of Mississippi were not satisfied with the original public accountancy law. Soon after its enactment, Nelson E. Taylor commented that the law was merely a starting point and that members of the profession should exert their influence to secure passage of amendments to strengthen it. In 1929, the society went on record as favoring new legislation and directed the legislative committee to study the laws of other states and recommendations of the national organizations. At the 1933 meeting of the American Society of Certified Public Accountants, Taylor indicated that the State Board and the State Society had been encumbered by politics. He complained that the profession was being governed by persons outside the profession, and observed that of the persons serving on the State Board from 1920 to 1930, only two were closely affiliated with the State society.

Particularly objectionable provisions of the old law were (1) those requiring one member of the State Board to be an attorney (both Clayton Potter and R. R. Hardy were attorneys) and (2) recognition of State Bank Examiners as CPAs without an examination. Additionally, other states were enacting "regulatory" laws to replace the original "permissive" type laws, which had only limited the use of the CPA designation, but had permitted anyone to practice accountancy. The regulatory laws defined the practice of public accountancy and allowed only CPAs to engage in such practices. Non-certified accountants in practice

at time of enactment were allowed to continue their practices.

Prior to 1930, ten states, beginning with Oklahoma in 1917, had enacted regulatory laws even though the American Institute of Accountants in 1926 had failed to include such a provision in its model CPA bill. The Institute recognized that most states favored regulatory laws but considered the definition of accounting services to be restricted as a serious obstacle. The original Oklahoma law was declared unconstitutional in 1924, because "it deprived non-certified accountants of their right to earn a living through continuing to offer their services to the public, that it infringed the right to private contract, and that it tended to create a monopoly for the benefit of certified public accountants—all without relation to the public welfare." Nine additional states, beginning with



State Board of Certified Public Accountants certificate card for C. E. Powell dated 1931 signed by R. R. Hardy.



Maryland in 1924, passed regulatory-type laws before 1930. The Maryland law adapted the experience of Oklahoma by restricting practice to CPAs and to non-certified accountants who were engaged in the practice of public accountancy at that time. The other states to pass regulatory laws before 1930 were Louisiana, North Carolina, Tennessee, Michigan, Illinois, Florida, Virginia, and Iowa. The proximity of Louisiana and Tennessee meant that Mississippi CPAs were familiar with the new concept in CPA laws.

## THE ACCOUNTANCY LAW OF 1930

In 1929, the MSCPA went on record as favoring new accountancy legislation. Mississippi CPAs had two alternative methods to achieve enactment of a stronger accountancy law. The first involved passage of a new law in the normal legislative procedure. The second required inclusion of such an act in the new code which was being prepared for adoption by the Mississippi Legislature.

The accountants recognized the difficulties they had encountered in previous efforts to achieve enactment of legislation. The original accountancy law had been weakened in the legislative process by the passage of amendments. The Mississippi Legislature had refused to reduce the privilege tax charged accountants to equal that charged to lawyers. An attempt to extend provisions of the accountancy law was seriously considered in 1924, but was withdrawn when the board issued an additional waiver certificate.

During the 1930 session of the legislature, two bills were introduced that would have strengthened the 1920 law by restricting, to a limited extent, the practice of accountancy to CPAs. Both bills died in committee. As a result, the members of the professional society realized that working with the Code Commission presented the greater possibility for achieving a strong regulatory law. In their efforts to draft such a law, the MSCPA enlisted the help of Durand W. Springer, Secretary and founder of the American Society of Cer-

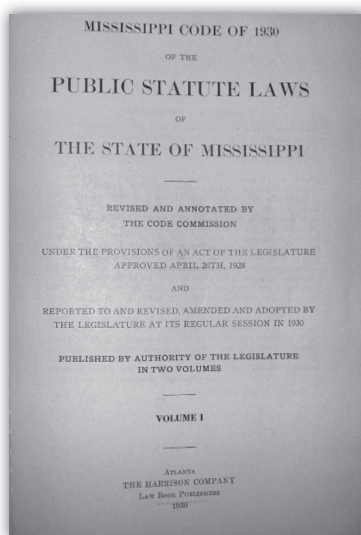
tified Public Accountants, who had written several articles in *The Certified Public Accountant*, which he edited, on regulatory legislation and was considered a leader in the field of accountancy legislation. The MSCPA developed a bill for inclusion in the new Mississippi Code. Nelson E. Taylor, then MSCPA president, stated, “We wrote it to suit ourselves.”

Duncan Lafayette Thompson, Chairman of State Tax Commission and secretary of the Mississippi Society of Certified Public Accountants, was instrumental in having the proposed accountancy act inserted in the new code. Thompson had previously served as State Auditor from 1912 to 1916 and was acclaimed as “one of the most capable state officers in the service of Mississippi” and “one of the most popular of all state officials.” He was a personal friend of J. Morgan Stevens, chairman of the Code Commission, and with the help of other leaders of the State Society, was successful in persuading the members of the Commission to accept the stronger law as a part of the revised code.

The legislature adopted the Mississippi Code of 1930 on May 19, 1930, with the regulatory CPA law included therein. The act of adoption provided that the new code became law on November 1, 1930. That law

remained in effect over half a century—until an update in 1981 and a complete overhaul in early 1983. Before the new code became law, however, Governor Theodore Bilbo appointed two new members to the State Board of Accountancy on June 1, 1930; one of these was Jackson attorney, John G. Burkett, who was not a CPA. Burkett, who was associated with the same law firm as the previous Board attorney, R. R. Hardy, became Bilbo’s senatorial campaign manager in 1934. However, there is no indication that Burkett ever served on the Board; all of the Board minutes through 1934 continue to show

Hardy in attendance at meetings. Therefore, the coauthors surmise that Burkett may never have served on the Board, despite being appointed by the governor. Surprisingly, Burkett’s appointment was less controversial than that of Charles J. Moore, a CPA from



Mississippi Code of 1930



Durant (and later Biloxi). When Moore's appointment was announced, an incumbent member of the State Board, Richard G. (Dick) Wooten of Hattiesburg, phoned the governor to tell him that he would not work with Moore and was immediately resigning from the Board after serving two years. It seems that Wooten and Moore had previously worked together on a special audit of the State Tax Commission, at which time they had a disagreement. Following his phone call, Wooten then went to the governor's office to discuss the issue, but Moore showed up in the governor's outer office while Wooten was with the governor. Wooten attacked Moore and the two participated in a fist fight of at least five minutes duration. The governor's secretary summoned help and the first to arrive was Dr.

B. M. Walker, the president of Mississippi A&M College. A *Clarion-Ledger* article reported that Dr. Walker "was not strong enough" to break up the fight. Eventually, several others arrived and were able to separate the two CPAs. The *Clarion-Ledger* article on June 1, 1930, went on to say:

*By this time Moore was bleeding freely from a cut on his head, his features scarcely being recognizable.... Moore was carried into a private office by the governor, where he received surgical treatment from Dr. Felix J. Underwood, director of the State Board of Health.*

The Greenwood newspaper made the fight sound perhaps even worse:

*Richard G. Wooten of Hattiesburg, a member of the State Board of Accountancy, is alleged to have*

*cut Charles J. Moore, appointed to the Board by the Governor, and Deputy State Tax Collector, in an argument over the former's resignation because of dislike of Moore's selection. Wooten is alleged to have stabbed Moore in the head, severing arteries, slightly cut Moore's throat and face. Wooten was bruised by blows from Moore.... Although Wooten claims that his resignation was accepted, the governor said it had not yet been acted upon (Greenwood Commonwealth, June 2, 1930).*

The Greenwood version was apparently somewhat accurate because the *Clarion-Ledger* reported on the day after the fight that:

*When the two met they soon came to blows. Wooten at the time had an open pen knife in his hand and*

*during the exchange of blows Moore's scalp was slashed. At the time Moore had raised a chair in an effort to strike Wooten, the latter declared. "I did not intentionally cut Moore," Wooten said. "I did not realize that I held an open knife when I hit him on the head" (Clarion-Ledger, June 2, 1930).*

According to the 1930 act, only CPAs and attor-

neys could charge a fee for auditing, preparing financial statements, or preparing tax returns. Non-certified accountants engaged in the practice of public accountancy when the act was passed were allowed to continue their practices under the "grandfather clause." Such accountants were required to register with the State Board by February 28, 1931. Thereafter, non-certified accountants were not allowed to enter the practice of public accountancy. The act did not, however, prevent



A fist-fight between Lord Brougham and Lord Melbourne as Peachum and Lockit. Coloured lithograph by H.B. (John Doyle), 1837. Credit: Wellcome Collection. This is similar to what happened at the Mississippi Governor's office in 1930 between Richard Wooten and Charles J. Moore.



Five dollar silver certificate series 1934. CPAs were required to register annually and pay a five dollar fee to the Mississippi State Board of Public Accountancy.

owners of businesses from preparing financial statements and tax returns or making audits for their own firms. Similarly, bookkeepers, receivers, trustees, and fiduciaries were allowed to render normal services to entities with which they were associated.

CPAs were required to register annually and pay a \$5 fee to the Mississippi State Board of Public Accountancy. Automatic cancellation of certificates was the penalty for failing to register; and in the event of such cancellation, a re-examination was required before a new certificate could be issued.

Beginning in 1932, all State Board of Public Accountancy appointees were to be accountants affiliated with the Mississippi Society of Certified Public Accountants, and the secretary of the Society was to furnish a list of members from which the governor could make appointments. This eliminated the complaint that had been voiced repeatedly throughout the 1920s that one of the Board members had to be an attorney, and that others were not members of the MSCPA.

The provision in the former accountancy law that allowed the issuance of CPA certificates to State Bank Examiners was deleted, but all remaining provisions of the old law were incorporated into the new act. The act was applauded by the American Society of CPAs for its raising of standards and protection of the investing public:

*Mississippi has taken a forward looking step.... The business interests of Mississippi are to be congratulated on the passage by the legislature of this type of law. It raises the standard of the accountants in the state and places a regulatory control which*

*will be beneficial to the public interest ... Every report prepared by the public accountant should carry with it not only the individual integrity of the accounting organization preparing it but also the integrity of the entire professional group of which it is but a single unit. Far from laws of this character being looked upon as establishing monopolies in the accounting profession, they should be recognized as establishing a protection to all types of investors and to business interests in general.*

## ADMINISTRATION OF THE 1930 LAW

Initial implementation of the regulatory law was carried out by Board members who had not all served under the old law--C. J. Moore was a 1930 appointee, while R. G. Wooten, and R. R. Hardy had been around previously. However, Wooten did not want to work with Moore, so Joel A. Rogers replaced Wooten in December, 1930, and that Board (Moore, Hardy, and Rogers) served until mid-1934, because Governor Martin S. Conner failed to make new appointments in 1932.

All persons who desired to practice public accountancy, both certified and non-certified, were required to register with the State Board. The Board published notices of this requirement in newspapers and mailed a notice to each person who had been previously certified. Non-certified accountants were required to prove that they were engaged in a regularly established practice of public accountancy. The board interpreted the rule to mean persons practicing for at least two years including their staff. The board had registered twenty-two Public Accountants by February 28, 1931. The holders of 118 CPA certificates registered with the board before the deadline date of February 28, 1931. On March 3, 1931, the board cancelled 56 certificates because the holders thereof had failed to register. Among these cancellations, however, were some CPAs who had registered under another



address. Others were deceased, had retired from practice, or were practicing in another state.

As mentioned earlier, if accountants forfeited their certification because they failed to register, they had to take a written examination before they could be re-certified. Several persons availed themselves of the procedure and were re-instated as CPAs. Subsequent to August, 1932, successful completion of the regular Institute examination was required for re-instatement. Four certificates were cancelled because the holders failed to register and pay the fee in the annual registration of 1932 (perhaps because of the hard times being experienced at that time). Thereafter, few cancellations occurred. The Board that took office in 1934 changed the procedure so that it formulated the examination required for re-instatement.

By 1934, 152 CPAs and eighteen Public Accountants were registered with the State Board. Seventy of these CPAs resided in Mississippi and eighty-two in other states, including thirty-five in Louisiana, nineteen in Tennessee, and eleven in New York. The annual meeting, under the leadership of President C. E. Powell, was held in Greenwood with the keynote speaker being Alfred Holt Stone, the chairman of the Mississippi Tax Commission. Stone was one of the nation's leading tax theorists of the 1930s and was president of the National Tax Association. The state auditor, Joe S. Price, also delivered an address to the group. Judging by the quality of the speakers, it is obvious that the MSCPA, only 14 years after its founding, was being recognized as a formidable association in protecting the investors and taxpayers of Mississippi.

Because of the restrictive nature of the 1930 law, the board received more complaints of illegal practice than it had under the former law. The Board warned the person charged with an infraction and sent him a copy of the law as well as the rules and regulations of the Board. The most common complaint involved unqualified persons practicing public accounting, and in 1932, Stewart J. Parker, Vice President of the State Society, met with the Board to discuss the problem. The Board decided to publish notices warning that persons who persisted in such practices would be prosecuted.

During the 1930s the Grievance Committee of the Mississippi Society of Certified Public Accountants charged a CPA with unprofessional conduct involving

solicitation of audit and tax work. Some drainage district taxes had been forgiven during a year in which damage resulted from flooding and the CPA had allegedly circularized the taxpayers, offering to represent them in an effort to obtain refunds on a contingency fee basis. At a hearing conducted by the Board, the CPA admitted his guilt and claimed that he had not intended to violate the rules of conduct. The charges were eventually dismissed and the Board instructed the CPA to discontinue the disputed practices.

In 1935, the Grievance Committee charged A. C. Breckinridge, who had received a CPA certificate by



NOXUBEE COUNTY COURTHOUSE, MACON, MISS.

Noxubee County Courthouse, Macon, Mississippi, 1900

waiver of examination (certificate No. 7), with unprofessional conduct. The charges related to the alleged solicitation of business and negligence in the preparation of financial statements and a tax return. The Board conducted a hearing in Philadelphia, Mississippi, on January 7, 1936. Board members R. H. Crook and Dick D. Quin were present, the third member of the board, Roy P. Collins was absent. Nelson E. Taylor represented the Society and several witnesses and the defendant testified before the Board. The Board did not render a decision at the conclusion of the hearing, but deferred action until they could further study the matter and examine copies of the questioned tax return. When the Board convened in Jackson on May 16, 1936, it revoked Breckinridge's certificate.

Breckinridge then appealed the case to the Circuit Court of Noxubee County, Mississippi. On August 18, 1936, a jury was empaneled to hear the case in Macon. The attorney for the Society stated the case against Breckinridge, and presented witnesses and other



AMERICAN INSTITUTE OF  
ACCOUNTANTS

135 CEDAR STREET, NEW YORK

TO THE CANDIDATE

The examination before you is conducted under a plan of coöperation between the State Board of Accountancy and the American Institute of Accountants.

If your answers satisfy the Board of Examiners of the American Institute of Accountants you may apply to the Institute for admission at any subsequent time, and if at that time you possess the qualifications required by the by-laws, you may be admitted without further examination.

The Institute cordially invites every reputable practising accountant to apply for membership.

Full information will be promptly supplied on application to the American Institute of Accountants, 135 Cedar Street, New York.

By order of the Council of the  
AMERICAN INSTITUTE OF ACCOUNTANTS

JOHN L. CAREY,  
*Secretary.*

Initiation fees will be remitted during the fiscal year September 1, 1932, to August 31, 1933, by order of the executive committee. The examination fee, however, must be submitted with every application.

Cover letter issued by John L. Carey, secretary of the American Institute of Accountants, accompanying original CPA exam taken by Dick D. Quin in 1933. Courtesy of Dickens Fournet, grandson.

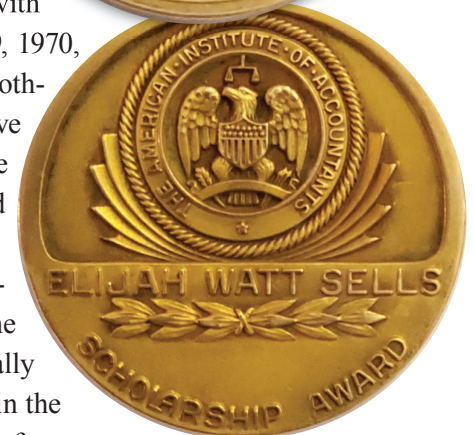
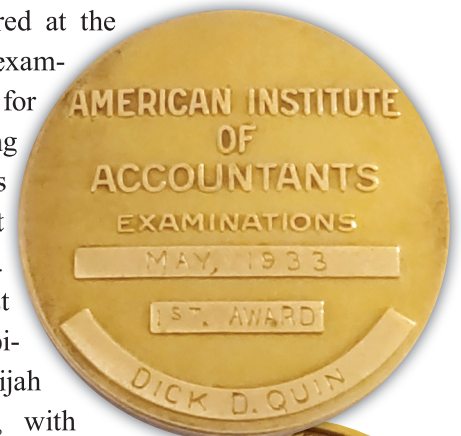
evidence to support the charge. After plaintiffs had announced that they rested their case, without even hearing the defense of Breckinridge, the judge sustained a motion to set aside the decision of the State Board, preventing them from revoking his certificate. Because of the nature of the ruling against the Board, the case was not appealed to the Mississippi Supreme Court.

On numerous occasions after the Breckinridge trial, society discussions were held concerning the enforcement of the accountancy law. Members recognized that non-CPAs frequently rendered services in violation of the law, and that in other cases some CPAs were in violation. No other cases, however, were appealed beyond the Board. In 1942, Board Secretary Dick D. Quin promised action on the part of the Board if the local aggrieved accountant would cooperate in any investigation.

The CPA examination requirement remained unchanged under the new law, and during the fifteen-year period from 1931 through 1945, forty certificates were issued to candidates who passed the examination. The number of persons taking the examination ranged from four in May, 1932, to twenty-four in May, 1945. The number of certificates issued ranged from none in 1939 and 1942 to eight in 1933.

Dick D. Quin of Jackson passed the entire examination when he first sat for it in May, 1933, and made higher grades than any other candidate in the United States. The uniform Institute examination on which he excelled was given in twenty-seven states. Quin received the Elijah Watt Sells award and fifty dollars for his achievement. Quin stated that he prepared himself by working under conditions similar to those he encountered at the time of the actual examination. He worked for many hours writing old examinations in pen and ink at the State Capitol. Quin was the first of four Mississippians to win the Elijah Watt Sells award, with others coming in 1969, 1970, and 2017. Numerous other Mississippians have received an honorable mention in the award competition.

Board rules governing sitting for the examination originally required employment in the profession for a period of up to five years, but was dropped to two years in 1931. By 1930, the Board approved teaching accounting at the college level as satisfying the requirement. In 1934, revised rules required completion of high school or the equivalent, a course of study in accounting approved by the Board, and practical ex-



Elijah Watts Sells Award given to Dick D. Quinn in 1933 for outstanding performance on the CPA exam



# AMERICAN INSTITUTE OF ACCOUNTANTS

## BOARD OF EXAMINERS

### Examination in Auditing

MAY 11, 1933, 9 A. M. to 12:30 P. M.

*Answer all the following questions.*

No. 1 (10 points):

State what you understand to be the scope of the following:

- (a) Balance-sheet audit
- (b) Complete audit
- (c) Continuous audit
- (d) Special audit

No. 2 (10 points):

The E. Z. Corporation issued \$100,000 of preferred stock with an obligation to set aside a certain percentage of its annual profits as a reserve for the final redemption of the stock at par, a corresponding fund being accumulated in actual cash. It is further provided that the corporation may use this cash to repurchase its preferred stock in the market, carrying it as treasury stock until redeemed. Such redemption may take place at any time on due notice to the holders.

In the course of time the corporation has set up such a reserve and cash fund to the amount of \$50,000. In 1932, owing to the depression in the stock market, it was enabled to buy in the entire issue at an average cost of 10 per cent., or \$10,000. Thereupon, after giving "due notice," it redeemed the entire issue, and its balance-sheet now shows cash in the fund of \$40,000 and an increase in the surplus of \$140,000.

At the annual meeting, which you attend as auditor, you are asked if this additional surplus is available for an extra dividend on the common stock.

What would you reply? Give your reasons.

1

The auditing section of the original CPA exam taken by Dick D. Quin on May 11, 1933. Courtesy of Dickens Fournet, grandson.

perience. One year of experience on the staff of a CPA or public accountant registered with the Board was required of a candidate before he could receive a certificate. Experience as an Internal Revenue agent was considered equivalent to that in a public accounting firm. The examination policy required passing scores in two of the three parts for retained credit. According to the 1934 rules, college training and teaching were not allowed as substitutes for the specified experience. In 1938, a candidate requested such a substitution, but his request was denied by the Board.

In 1941, Clive F. Dunham, Head of the Accounting Department at the University of Mississippi, and Ralph C. Russell, Associate Professor of Accounting at Mississippi State College, discussed with the Board the possibility of waiving the experience requirement for college graduates in accountancy. The Board deferred action until it revised the rules on September 4,

1942, when college training was first recognized as a substitute for experience in the examination requirements; such degree must have been conferred after September 1, 1937. The 1942 rules included a long-range objective of requiring a college degree to sit for the examination.

Subsequent to September, 1934, the Board policy was to issue reciprocal certificates only if the original certificate had been granted on the basis of the Institute examination. Eighty-one reciprocal certificates were issued during the period from 1931 through 1945, while only forty were issued as a result of examination. Reciprocity with several additional state boards was established during the years 1930-1945. The Mississippi Board refused, however, to issue reciprocal certificates to two CPAs who had been accused of soliciting business in Mississippi. In 1938, an application from an Illinois CPA was denied because the board of that state did not grant reciprocity. Later, reciprocity was established with the Illinois Board.

## THE MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS

On January 2, 1930, the name of the professional organization was officially changed to the Mississippi Society of Certified Public Accountants (from the Association of Certified Public Accountants of the State of Mississippi), and the corporate charter was amended accordingly. The presidents serving the society from 1931 to 1945 are listed below.

1929 - 1931	Nelson E. Taylor
1931 - 1933	Roy C. Brown
1933 - 1934	C. E. Powell
1934 - 1935	Robert H. Crook
1935 - 1936	Stewart J. Parker
1936 - 1937	T. E. Lott
1937 - 1938	Thomas E. Walsh
1938 - 1939	Dick D. Quin
1939 - 1940	Silas M. Simmons
1940 - 1941	A. L. Evans
1941 - 1942	Fred T. Neely
1942 - 1943	R. L. Stainton
1943 - 1944	Louis A. Miazza
1944 - 1945	F. J. Block

1929 - 1931,

### Nelson E. Taylor

Nelson E. Taylor of Greenwood, who has been discussed previously, because he had also served as the Society's second president in 1921-22, began the 1930s as the MSCPA president. Taylor, the holder of Mississippi certificate No. 51, was one of only two individuals to serve a total of three years in the office—the other being Lewis E.

Crook. Although Taylor died on March 21, 1959, his name still remains as a part of his old firm's name sixty years later. The firm of Taylor, Powell, Wilson, and Hartford of Greenwood, established in 1917, is the oldest firm in the state still operating under essentially the same name after more than a century.



Nelson E. Taylor served as president of the MSCPA for three terms: 1921-22, 1929-30, and 1930-31.

### 1931-1933, Roy C. Brown

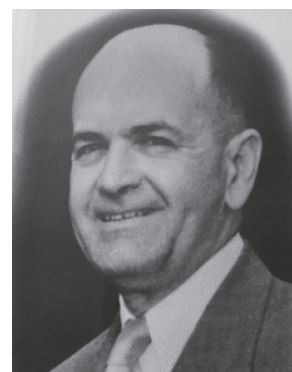
Nelson Taylor's two-year term was followed by that of Roy C. Brown of Meridian, who also served a two-year term. Brown was associated with the firm of Lewis E. Crook and Company. He was later a partner in the firm of Brown & Ready in Meridian. Brown, born in Iowa in 1875, was a veteran of the Spanish-American War. By 1910, he was a bookkeeper for a Huntsville, Alabama, cotton mill. In January 1920, the Federal Census listed his residence as Mobile and his occupation as an accountant for a shipbuilding company. Shortly thereafter, he moved to Meridian and received his CPA certificate (No. 102) in 1924. Given that the MSCPA membership consisted of only about 25 members during the early 1930s, it is not surprising that a need was seen for officers to serve multiple terms. He hosted his 1933 annual meeting at the Robert E. Lee Hotel in Jackson. He remained active in the Society following his presidency; at the 1942 annual meeting, he presented a paper entitled "Anecdotes and Memories of the Accounting Profession." This latter presentation may have been

the product of the preceding year's MSCPA Historical Committee, which Brown had chaired at the behest of 1941-42 president Fred Neely. Brown died November 13, 1947, in Meridian at the age of 72.

### 1933-1934,

### Clarence E. Powell

Clarence Edgerton Powell, born on April 6, 1896, in Coushatta, Louisiana, was a partner in the Greenwood firm of Taylor, Powell & Wilson from the time of the firm's establishment in 1917 until his death in 1970. Although born in Louisiana, his family had



Clarence E. Powell, president of MSCPA 1933-34

been from the area around Chattanooga, Tennessee, and by 1900 they had moved back to Chattanooga. By the start of 1917, Powell was still living in Chattanooga and, according to his World War I draft registration, was working as a credit manager for a mill supply company; however, the Chattanooga City Directory for the same year listed him as the auditor for the same company. However, by the time of the 1920 Federal Census, he had married a Mississippi girl and was working as an accountant in Greenwood. Like his senior partner, Nelson Taylor, Powell was an active leader in MSCPA activities over many years. Powell held certificate No. 38 issued in 1920. He had previously passed the CPA exam in Tennessee in 1916. He was a veteran of World War I, albeit only for a few months in 1918. With respect to civic leadership, Powell was president of the Greenwood Rotary Club, a deacon of the First Baptist Church, a 32<sup>nd</sup> degree Mason, and a Shriner. Powell, still active in the firm's practice, died of a heart attack on December 21, 1970, at the age of 74.



Threefoot Building in Meridian housed the offices of Robert H. Crook.

### 1934 - 1935, Robert H. Crook

Robert Hall Crook, born in Meridian on March 31, 1895, was the 1934-35 president of the Society and the son



of a past president, Lewis E. Crook. Robert Crook was a CPA, working for his father's firm, operating out of the Threefoot Building in Meridian. He had joined the American Institute of Accountants in 1928. His father had previously served three years as the MSCPA president and was an active member of the American Institute. Robert was a 1916 graduate of the University of Mississippi and a veteran of World War I. Robert Hall Crook died October 15, 1973 at the age of 78. In addition to being the son and nephew of CPAs, he was also the brother of Claud (Richter) Crook, who was also a CPA. Thus, the Crook family has an extensive legacy of public accounting in Mississippi.

### 1935-1936, Stewart J. Parker

The 1935-36 president of the Society was Stewart James Parker, Sr., a Jackson CPA originally from Summit, Mississippi, who was born November 10, 1884. By 1910, he was a time keeper for the Illinois Central Railroad in McComb. He moved to Jackson in 1920, the same year that he received CPA certificate No. 36. He was a public accountant working on his own behalf throughout the decade of the 1920s and into the mid-1930s, but then for twelve years, from 1935 to 1947, Parker worked as an internal auditor for the Jackson Coca Cola Bottling Company. He participated in activities of the Sons of the Confederacy and Sons of the American Revolution. Although Parker had 15 years of experience as a public accountant, he was an internal auditor in industry by the time he was elected to the MSCPA presidency. Thus, he was the first MSCPA president to serve while employed outside of public accounting. Stewart J. Parker died in Jackson on February 7, 1957, at the age of 72.



Thomas Edison Lott, Sr., MSCPA  
president 1936-37

### 1936-1937,

#### T. E. Lott, Sr.

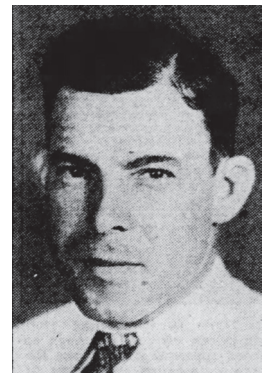
Thomas Edison Lott, Sr. was a CPA operating out of Columbus. He was born in Kosciusko, MS in 1889 and graduated from Millsaps College and the Poughkeepsie School of

Business in New York. He moved to Columbus in 1916 as the Principal of S. D. Lee High School. After serving in World War I, Lott returned to Columbus where he established his public accounting firm in 1926, and also received his Mississippi CPA certificate No. 126 in 1926; two years later, he joined the American Institute of Accountants in 1928. Lott hosted the 1937 MSCPA annual meeting at the Robert E. Lee Hotel in Jackson. Over 20 years after his term as Society president, Lott was appointed to the State Board of Accountancy, serving on the then three-man Board from 1958 to 1962. The MSCPA Silver Medal for the second highest score on the CPA exam is designated as the T. E. Lott Medal. Outside of accounting, he was active in all phases of church and community activities during his lifetime, including the Columbus YMCA, the Columbus Rotary Club, and the First United Methodist Church. He was a founder and first president of the Columbus Country Club, where he was an ardent golfer. T. E. Lott, Sr. died September 23, 1971 at the age of 82. The firm he founded is still in business today with more than 70 employees in offices in Columbus, Starkville, and Tuscaloosa. Both of his sons William W. Lott and T. E. Lott, Jr. were accountants associated with their father's firm. T. E. Lott, Jr., like his father, was quite active in Society activities and became the 1979-80 president of the MSCPA.

### 1937-1938,

#### Thomas E. Walsh

Born in Jackson, Tennessee on October 21, 1896, Thomas Eugene Walsh moved to Greenville, Mississippi, before he was 20 years old. Walsh was a prominent Greenville CPA who hosted the MSCPA's 1938 annual meeting in his hometown at the



Thomas E. Walsh, MSCPA  
president 1937-38

Hotel Greenville. Speakers at the Greenville meeting included Oscar Johnston, the president of the Delta and Pine Land Company of Scott, Mississippi, and Alfred Holt Stone, the chairman of the Mississippi State Tax Commission. Stone was one of the most revered tax theoreticians in the country and the president of

the National Tax Association. The wives who accompanied their husbands to Greenville were treated to a boat trip on the Mississippi River and a tour of the gardens of Greenville. Walsh was a veteran of World War I. Although Walsh started his CPA firm in 1924, the 1927 Greenville City Directory listed Walsh as the manager of T. J. Hargaden Company, but by 1929 and thereafter, the Directory listed only his CPA firm as his affiliation. The year before Walsh assumed the MSCPA presidency, he staked his claim to fame by winning the 1936 National Duck Calling Championship at the Stuttgart, Arkansas competition. Apparently the stress of the presidency hurt his ability to call his feathered friends, because he was only the runner-up in the 1937 championship. A 1946 newspaper article noted that Walsh was the first Mississippi CPA to make professional trips in his own private airplane. In civic affairs, Walsh was president of the Greenville Kiwanis Club, the Greenville Lions Club, and the Greenville Golf and Country Club. Walsh was an amateur golfer of some renown. About three months prior to his death, the Greenville Golf and Country Club held a dinner and roast to honor Walsh. The newspaper article reporting the event was entitled "Tom Walsh: Greenville's Golf Legend." Some of the highlights of that article included the fact that he had won the annual club championship 18 times, the last time in 1966 when he was 70 years of age. He had also been the Mississippi State Amateur champion in 1935, and was runner-up in 1936 and 1940. He was also credited with using his own money to install Tifton Bermuda Grass on the greens at the country club course. He won the Southern Senior Amateur Tournament three straight years from 1956 to 1958. He served 25 years on the national rules committee of the United States Golf Association. He was able to shoot a 65 at the country club course when he was 65 years old, and continued to "shoot his age" for the next ten years. Walsh was truly a renaissance man; in 1936, a few months before taking office as president of the MSCPA, Walsh spoke to

the YMCA's Men's Club on the subject of astrology, which he said had been a hobby of his for 15 years and he was a big believer in its teachings. Walsh died June 18, 1976 at the age of 79.

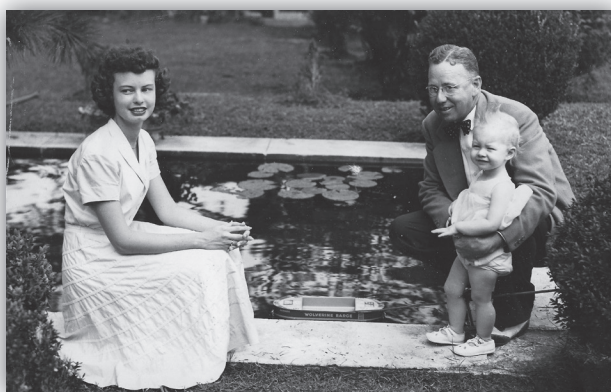
### 1938-1939, Dick D. Quin

Dick Darden Quin was born in Jackson on September 11, 1905, but moved to Meridian where he graduated from high school. He attended Mississippi State University and then transferred to the Bowling Green College of Commerce where he received his bachelors degree.



Dick Darden Quin, president  
MSCPA 1938-39

He started his career as a bookkeeper for the A. L. Sibebottom Lumber Company in Meridian, but moved back to Jackson in 1928 when he was hired by the CPA firm of W. Q. Sharp & Company. He became a partner in that firm in 1933, the same year he passed the CPA Exam by achieving the highest score in the nation. Thus, he was the first Mississippian to win the AICPA's coveted Elijah Watt Sells Award for the highest scores on the examination. He left W. Q. Sharp on June 30, 1937, to form his own firm. He served for 12 years on the State Board of Public Accountancy (1934-1946), being appointed less than a year after passing the CPA Exam. He was secretary of the



The Dick D. Quin family at their home in Jackson

State Board while serving as president of the Society. He later served as a member of the AICPA Council and in 1942-1943 was president of the National Association of State Boards of Accountancy (NASBA), the national organization that oversees the CPA Examination. In terms of civic affairs, Quin served as president of the Country Club of Jackson,

treasurer of St. Andrews Episcopal Day School, as a member of the board of stewards of Galloway Memorial Methodist Church, and a member of the Kiwanis Club. Quin hosted the 1939 annual meeting in Nat-

chez; at that meeting the membership voted to encourage the Mississippi Congressional delegation to change the deadline for filing the federal income tax return to April 15, from the then current due date of March 15. The resolution passed, although the vote margin was not revealed.

Quin sold his firm, Dick D. Quin & Co., in 1964 and embarked on a second career in the oil business in partnership with his son-in-law, John D. Fournet, an attorney and land man. Following a heart attack, he recuperated by becoming an artist and by 1972 was mounting a show of his water colors of birds at a Jackson gallery. Birds had been a life-long interest of Quin dating back to his years as a taxidermist while he was still in high school. He was a graduate of the Northwestern School of Taxidermy in Omaha, Nebraska. Many boys, including one of the authors of this volume, grew up in awe of the advertisements for the Omaha correspondence school. The school's catalogs made young boys think they could become artists using dead birds and animals, and could make money in the process. Quin still had many of his taxidermy art treasures in his room at the time of his death on February 6, 1981, at the age of 75. Quin's grandson, Dickens Fournet, is a CPA with the Jackson firm of Grantham Poole.

### 1939-1940, Silas M. Simmons

Silas McKinley Simmons of Natchez held Mississippi CPA certificate number 118 issued in 1925. He was born on January 21, 1902, in Mt. Zion, Pike County, Mississippi, and graduated from Pike County Agricultural High School in Magnolia. His first job after high school was with a general mercantile store in Magnolia; he must have done well at the store, because he married the owner's daughter, Clotilde Middleton. While working at the store, he obtained an accounting education by studying a correspondence course from LaSalle Extension University in Chicago. His accounting career began in Greenwood with the firm of L. A. Williams (later Williams, Orborn & Walker) shortly



Silas McKinley Simmons,  
president 1939-1940

after he married, but the young couple then moved to Natchez in 1933 when he acquired the practice of the recently deceased Abner A. Hodge. Hodge was one of Mississippi's pioneer public accountants and was a member of the first State Board of Public Accountancy in 1920 and had served for 10 years. Although it is not clear what role she played, Miss Ethel Clagett, the first female automobile dealer in Mississippi, was instrumental in getting Simmons to buy the firm. Clagett may have been a friend of Hodge's widow.

Whatever her role, Clagett remained a friend of Simmons and a client for the remainder of her life. Simmons also often mentioned how the friendship of A. B. Learned, president of the R. F. Learned and Son Lumber Company, played a role in the growth of his practice. Before the Civil War, the Learned Company, then under the name of Andrew Brown and Company, was the largest company in the Southwestern United States, so Learned would have been a good friend to have. Clotilde also worked in the new Silas Simmons firm with her husband as his secretary. Until 1937, Simmons was the only registered CPA in Natchez. In 1938, Simmons hired his first employee in the person of Dewitt H. Jones, who remained with the firm until his retirement in 1980. In the early years, the Simmons office was in the Levy Building on the corner of Main and Commerce Streets in what is now part of the Eola Hotel.

In the 1940s, Simmons moved to 316 Main Street



Silas Simmons and his wife Clotilde speak with an unknown client in 1938.



and hired Lamar Rogers and C. Wesley Caldwell (father of 1993-94 MSCPA president Charles W. Caldwell) as accountants. Rogers became a partner in 1951 and Caldwell in 1952. Economic conditions in Natchez improved in the late 1940s and early 1950s as oil was discovered in the area and new industry moved in. The Simmons' firm grew accordingly. Simmons had joined the American Institute of Accountants in 1939, the same year that he was elected MSCPA president at the annual meeting held in Natchez. He hosted the May 1940 annual meeting in Biloxi. Simmons was a member and chairman of the State Board of Public Accountancy from 1946 to 1950. The MSCPA honored Simmons in 1984 by naming the award for the third highest score on the Mississippi CPA Exam the Silas M. Simmons Bronze Medal, an award that is still given annually today.

Simmons loved shotguns and was one of the best marksmen in the country. In 1948, when he was 46 years old, he won the legendary Grand American Trapshoot at Vandalia, Ohio—the premier shooting event in America. It was the first time that he had ever entered the week-long competition, although he had won local Mississippi events. Simmons outshot nearly 2,000 competitors. In the final round, he and another competitor each hit 98 of 100 targets, which led to a sudden-death shoot-off. Both Simmons and the competitor hit the first 21 targets in the shoot-off, but Simmons hit number 22 to win the event. His score was even better than that of Annie Oakley who hit 97 targets in 1925, her only year of competition. Besides Oakley, other famous entrants have included Roy Rogers and John Philip Sousa. In 1946, Simmons was president of the Natchez Rotary Club. Simmons lived nearly a half century after leaving the office of president and continued attending MSCPA annual meetings through 1979; he passed away on January 27, 1985, at the age of 83. At the time, he was the oldest living past president. His namesake firm, Silas M. Simmons & Co. continues to this day. That firm has provided several other MSCPA presidents, including Lamar Rogers, Chuck Caldwell, Bill Rush Mosby, and Sim Mosby.

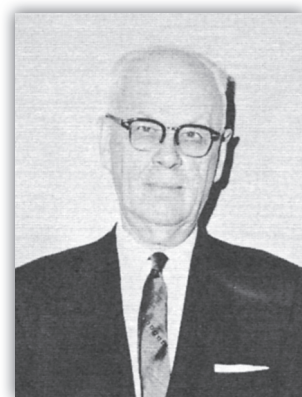
#### 1940-1941, Alphonse L. Evans

Alphonse Lawrence Evans was a sole practi-

tioner from Gulfport, MS who was elected to serve as the MSCPA president for the 1940-41 term. He had joined the American Institute of Accountants in 1931. Evans was born in Bay St. Louis, MS on September 30, 1896. According to Federal Census records, he had only an 8<sup>th</sup> grade education. In 1917, he was working for the H. Weston Lumber Company in Logtown, MS, which was one of the largest timber companies ever located in the state. By 1930, he was a sole practitioner in Gulfport. Evans hosted his 1941 annual meeting at the Gilmore Hotel in Columbus. He died in Gulfport on August 8, 1959, at the age of 62.

#### 1941-1942, Fred T. Neely

Fred Tilden Neely of Greenwood had the distinction of serving as the Society president at the onset of World War II—a time when many members were going off to war and firms were desperate to find replacement talent for the additional work that was brought about by defense contracts and an expansion of the federal income tax base. He hosted his annual convention in May 1942 at the Hotel Pinehurst in Laurel, the only time that the MSCPA annual convention was ever held in Laurel. Total attendance at the 1942 convention, including CPAs and spouses, was 52. Neely was born in Huntsville, Kentucky on April 29, 1897 and attended Bowling Green Business College for two years. He then in 1923 completed the accounting correspondence course from the Walton School of Commerce in Higher Education—a respected Chicago school dedicated to distance learning. He moved to Greenwood in 1927 where he started a public accounting firm. While in Kentucky he had been a bookkeeper for a bank. Neely passed the CPA Examination in 1930 and received certificate No. 141.



Fred Tilden Neely, MSCPA  
president 1941-42

Following Neely's service as president of the Society, he would remain faithful to the organization for the next quarter century, serving on many committees during his lifetime. He also held the longest ever ten-

## ANNOUNCEMENT

I have opened an office in the Wilson  
Bank Building.

**FRED T. NEELY**

**Certified Public Accountant**

**—PHONE 347—**

A November 1929 announcement in the Greenwood newspaper by Fred Neely about his new office. Note the three-digit telephone number.

ure on the State Board of Public Accountancy, serving as chairman for over 17 years (1950-1967)—a position he held at the time of his death. During his many years on the State Board, he was a frequent speaker at civic and professional meetings throughout the state. He was quite active in and also a past president (1962-1963) of the National Association of CPA Examiners (NASBA), one of only two Mississippians (the other was Dick D. Quin) to lead NASBA. He was also the author of many articles on accounting appearing in national and international journals. For many years, he was a member of the Editorial Advisory Board of the *Journal of Accountancy* and published many articles in that publication. These *Journal* bylines made him nationally famous. Neely also wrote a column entitled “Adventures in Tax” in every issue of the *Mississippi Certified Public Accountant* between 1947 and 1967. Fred Neely died at the age of 70 on September 30, 1967, in Chicago after suffering a heart attack at the train depot while traveling home from the AICPA convention in Portland, Oregon. With his long years of service on the State Board, and his many contributions to both the MSCPA and the AICPA (including as a member of Council and of the Nominations Committee), Fred T. Neely perhaps made more contributions to the profession of public accounting than any other Mississippian in history. He even died while in service to the profession. The CPA firm he founded continues to operate under the same name to this day. His son Ralph F. Neely was also a CPA and served as the 1966-67 president of the MSCPA.

### 1942-1943, Robert L. Stainton, Sr.

In 1942, Robert Lafayette Stainton, Sr. was a Jackson CPA operating out of the Deposit Guaranty Bank Building who had joined the American Institute in 1940. However, for the 1940 Federal Census, he listed his occupation as “attorney,” a profession that appeared in future Jackson City Directories. The 1920 Census had called him a bookkeeper in Meridian, as had his 1917 draft registration card upon which he stated that he was a bookkeeper for the Citizens National Bank in Meridian. In the 1920s, the Jackson City Directories listed his occupation as Secretary-Treasurer for W. T. Pate Auto Company.



Robert Lafayette  
Stainton, Sr., MSCPA  
president 1942-43

Stainton was born in Meridian on August 15, 1898, and moved to Jackson in 1921. He passed the CPA Exam in 1933 and also graduated from the Jackson School of Law the same year. Stainton was the author of the MSCPA bylaws and constitution. Stainton’s May 1943 annual meeting was a one-day affair at the Heidelberg Hotel in Jackson. Because of the war and the associated rationing of gasoline, travel was limited. The meeting was designated as a “war-time conference” to discuss accounting issues brought on by the war; the designation might qualify members for additional ration stamps to buy an extra tank of gas. The rationing system imposed new accounting rules on many businesses. Not only did a gas station, shoe store, or meat market have to account for cash, they also had to account for ration stamps. Ration stamps were deposited in bank accounts just like cash. A gas station, for instance, would need to have an adequate balance in its ration stamp account before it could order gasoline from its supplier. Each purchase required the writing of two checks—one for the funds to pay for the gasoline and another to transfer ration stamps to the supplier. Topics of discussion at the 1943 meeting included the new income tax laws and cost accounting, the latter problem brought about by the abundance of cost-plus contracts used by defense contractors. Basically, accountants had to justify their client’s cost figures in court-like settings before regu-

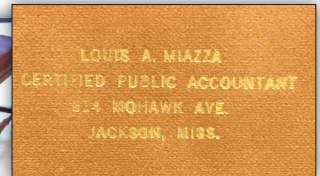
latory agencies. With respect to civic activities, Stainton was active with the Hinds County Chapter of the American Red Cross, the First Presbyterian Church, the Jackson Chamber of Commerce, the Jackson Farm Club, and the Jackson Lions Club, the latter of which he served as president. Stainton died on November 19, 1970, at the age of 72 after a varied career that included a short period in public accounting. An obituary called him a corporate tax lawyer, labor relations consultant, and CPA.

### 1943-1944, Louis A. Miazza



Louis Anthony Miazza,  
president 1943-44

Louis Antony Miazza, born in Jackson on August 23, 1895, was a high school graduate who was listed in the 1920 Federal Census as an unmarried bookkeeper for the Mississippi Cotton Oil Company. He had attended St. Joseph's School in Jackson and St. Mary's College in St. Mary, Kentucky. In 1922, Miazza married, and with his new wife moved to Brooklyn, New York, where he was transferred by the Mississippi Cotton Oil Company. By 1923, the couple had moved to Atlanta, Georgia, where he was associated with an accounting firm. In 1924, he returned to Jackson and joined the firm of W. Q. Sharp & Co., where he remained for 14 years. Interestingly, the 1930 Jackson City Directory listed Miazza's employer not as W. Q. Sharp & Co., but the national firm of Pace, Gore & McLaren, which was the affiliation group with which Sharp was associated after 1927. Supposedly, the firm was to be operated as W. Q. Sharp & Co. in Mississippi, but for national clients it was to be known under the national affiliation of Pace, Gore & McLaren. Miazza left the Sharp firm to start his own firm, Miazza and Associates, in 1938. According to the 1940 Census, Miazza was claiming to earn \$3,000 a year as a public accountant and living in

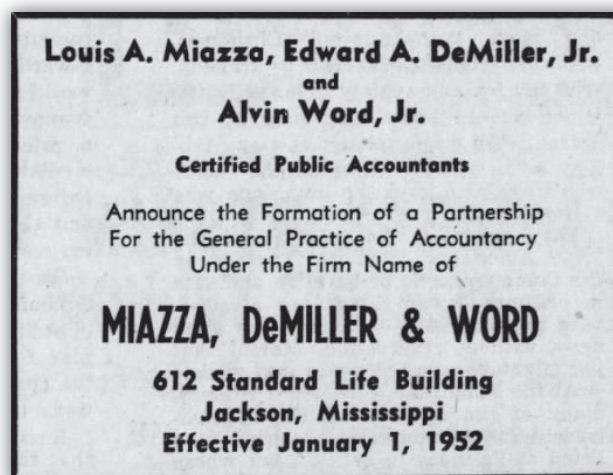


Briefcase used by  
Louis A. Miazza.

a \$7,500 home. In late 1939, he briefly became a partner in the venerable firm of Dick D. Quin & Company, but by early 1944 had returned to his own practice, this time with Robert S. Miller as a partner. However, Miazza and Miller split up at the end of 1947 with each heading sole proprietorships. In 1952, the firm name was changed to Miazza, DeMiller & Word. His wife Mary also worked for the firm from 1950 through 1986. Miazza served on the three-member State Board of Public Accountancy for 12 years from 1946 to 1958; his initial appointment was by Governor Thomas L. Bailey, with Governor Fielding Wright reappointing him in 1950 and Governor Hugh White in 1954. Although Miazza did not graduate from college, he was awarded an honorary membership in Beta Alpha Psi, the accountancy honorary, by the Ole Miss Chapter in 1953. He was active in the civic and social life of Jackson through his membership and

leadership activities with the Lions Club, Knights of Columbus, the Jackson Chamber of Commerce, the Capital City Chess Club (a game he was said to have popularized in Mississippi), and the Jackson Pioneer Club. He qualified for the latter club because his parents and grandparents were pioneer settlers of the city. He was also active in the Estate Planning Council of

Mississippi and the Jackson Chapter of the National





Association of Cost Accountants (now the Institute of Management Accountants). Although Miazza served as the MSCPA president during the heart of World War II when travel was restricted, he found the wherewithal to attend the American Institute's 1943 annual meeting at the Waldorf-Astoria Hotel in New York, along with his predecessor Robert Stainton and 1938-39 president Dick D. Quin. Miazza died in Jackson on February 18, 1970. His son, Louis A. Miazza, Jr., born in 1923, was also a CPA who began his career with his father's firm in 1950. The son retired from Harper, Raines, Stokes & Knight in 2000 and died in 2002.

#### 1944-1945, Francis Joseph Block

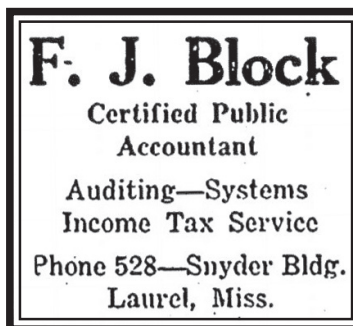
Francis Joseph (F. J.) Block of Laurel, the 1944-45 MSCPA president, was one of Mississippi's first group of CPAs when he received certificate No. 8 in 1920. Thus, of all of the Society's past presidents, Block held the certificate with the lowest number. Block moved to Laurel in 1907 from his birthplace of Alpena, Michigan, where he was born January 28, 1887. Block's father was German and his mother Canadian. His 1917 draft registration listed his occupation as "lumberman." However, the 1910 Federal Census had listed his occupation as "Bookkeeper for a lumber yard." Thus, it was his experience as a bookkeeper that qualified him for a waiver of the CPA Examination requirement. Block did not join the American Institute of CPAs until 1937, and did not seem to be particularly active in MSCPA activities until the 1940s. He was the program chairman for the May 30, 1942, annual meeting that was held in his hometown of Laurel at the Hotel Pinehurst. The newspaper announcement of the upcoming meeting noted that: "This meeting will without question, be the most important meeting ever held by the Mississippi Society of Certified Public Accountants. Many problems of far-reaching importance will be discussed." Since this was less than six months after the bombing of Pearl Harbor and the onset of World War II, the problems facing the profession were indeed more critical than they had ever been in the history of the organization. There were new tax laws, rules regarding defense

contracts, and an ever-declining population of qualified accountants. Following the meeting, a newspaper article noted that Block was elected to the position of Secretary-Treasurer and that much of the success of the convention was due to him. His wife (a noted amateur golfer in the state) entertained the spouses (wives) attending the convention at a luncheon held in her home.

Shortly before becoming president, Block spoke at the November 1943 meeting in Jackson on the subject of the new "Salary Stabilization Law." In 1949, he and one of his staff members, Louise Milner, were instrumental in forming the Hattiesburg Chapter (also known as the Mississippi Southern Chapter) of the MSCPA Auxiliary. Block spoke at the initial business meeting on the importance of accounting. The MSCPA Auxiliary was a group devoted to students of accounting and non-CPA staff at CPA firms. The Hattiesburg Chapter was sponsored by Professor Glenn Robert Scott, a faculty member at Mississippi Southern. A little over two years later, Block gave a similarly entitled speech at what would prove to be the final meeting of the Auxiliary. Block was a veteran of World War I and was the first commander of

the Laurel American Legion Post after the war. Perhaps Block's greatest accomplishment was a civic one—his proposal that an American flag should drape the casket of every war veteran with an honorable discharge. His proposal, "A Flag for Every Casket," was presented at the 1930 American Legion convention in Louisville, KY, where it was approved. The U. S. Congress then changed the rules pertaining to flags awarded to deceased veterans. To this

day, deceased veterans have a flag draping their casket. Before the casket is lowered, the flag is folded in the regulation manner and presented to the surviving spouse or other family member. In the early 1920s, Block was also civically active as the general chairman for the American Red Cross for Jones County. Block died at his home in Laurel on December 14, 1964 at the age of 77 and was buried in his native Alpena, Michigan.



F. J. Block advertisement, 1930

## SOCIETY ACTIVITIES OF THE 1930s

Throughout this period of the Great Depression and World War II, the vice-president was normally elected president the following year. Society meetings were frequently attended by officers of the American Society of CPA's and the American Institute of Accountants. Officials from the state taxing authorities and the office of the treasurer were also present, as were representatives from the United States Bureau of Internal Revenue. Public Accountants registered with the Board and others interested in the profession were also invited. In 1933, the dues were lowered to \$5 per year. The Society promoted the profession by issuing an education folder to state, county, and city officials, and to trade and business interests of the state, with the intent of acquainting the public with the value of a CPA certificate. The accountants were reminded that their number was relatively small and that they were engaged in a new profession as compared to the legal profession.

The by-laws of the MSCPA were revised in 1933. There were six regular standing committees authorized in the new by-laws:

- Committee on Legislation
- Membership Committee
- Grievance Committee
- Committee on State and National Relationships
- Auditing Committee
- Committee on Cooperation with Bankers.

In December, 1933, the Committee on Publications of the Society attempted to establish a professional periodical. One issue of the *Quarterly Bulletin* was published in Meridian, but the venture was abandoned after the first issue, which contained six professional articles and a list of the twenty-five society members in its four pages. The membership of the Society in that year consisted of twenty-five CPAs from ten Mississippi cities. Eight were from Jackson, five from Greenwood, and three each from Laurel and Meridian. One article, by Roy C. Brown of Meridian, discussed a popular move to lower state taxes, while another article pointed out the difficulties in tax practice:

*It has reached a point in taxation, where it is difficult even for the Certified Public Accountant to keep*

*up with new taxes, penalties, interest changes and changes in old law, even though he spends approximately \$100.00 per year for books, guides, regulations and spends every idle hour reading and searching for the proper way to handle his clients' affairs. Accounting is easy to the Certified Public Accountant, but taxation, as we have it today, is something else.*

Obviously, lamenting the constant changes in the tax laws is not a new phenomenon.

The 1935 annual meeting in Meridian was attended by 80 percent of the total membership. A resolution was adopted expressing opposition to competitive bidding declaring that it was against the good morals of the practice of public accountancy. A membership drive was conducted in 1936 when Fred T. Neely sent letters to 33 non-member Mississippi CPAs.

Members of the Society had discussed for several years the desirability of establishing an accounting library in the State. In 1942, the State library in the Capitol, in cooperation with Committee Chairman Robert W. Hartford, purchased eleven accounting books. Announcement of this acquisition was sent to Society members with a promise that additional books would be purchased in the future. The Society's leaders believed the availability of books on specialized subjects in accountancy would be helpful, and they encouraged all members to donate books to the facility.

The goal of achieving a \$10 annual privilege tax on public accountants was realized in 1942 when a legislative bill reduced the fee. For twenty-two years the Society had sought to have the tax decreased to an amount equal to that required of lawyers. The Society interpreted the legislative action to be a recognition of the increasing importance of the profession.

The 1942 annual meeting was held in Jackson, just over a year after the bombing of Pearl Harbor. The letter to the membership stated that the meeting would be "void of all frills, a business meeting in every sense of the word," because of the severity of World War II. The 1942 meeting was held at a time when gasoline was rationed. In their requests for additional gasoline to attend the meeting, members were advised to impress upon the Rationing Board that the purpose of the meeting was to discuss the Revenue Act of 1942, by which taxes were raised as a part of the war effort. Those members living the farthest from Jackson were



encouraged to pick up additional members on their way to Jackson. Of the 57 members listed in 1942, all except for four were residents of the state. Twenty-five members and eighteen guests attended the meeting. The annual dues of \$7.50 were waived for members of the armed forces according to by-laws enacted in that year. Additionally, the term of office for members of the board of governors was reduced from five years to three years so that more members would have the opportunity to serve.

In 1943, the society recommended to the legislature extensive changes in the State income tax law, including allowance of the Federal income tax as a deduction, a net operating loss provision, and elimination of dividends from taxable income if the corporation had paid State income taxes. These provisions were not enacted. The Committee on Cooperation with the Bar Association presented a resolution regarding the interdependence of the two professions.

At the 1944 meetings, members discussed the problem of unauthorized persons practicing accountancy. The Legislative Committee was instructed to prepare a bill that would give the State Board authority to enforce the accountancy law, but that resolution was rescinded in 1945. Legal counsel was employed to investigate charges of unauthorized practice.

December 2, 1942

War Price and Rationing Board  
Hugh White Building  
Miss. State Fair Grounds  
Jackson, Mississippi

Gentlemen: Attention: Mr. Henry Riser

Attached hereto is application for Supplemental Mileage Ration by the writer. This request for supplemental mileage is to be used by the writer as head of the accounting firm of Dick D. Quin & Company in supervision of our staff both in and outside of Jackson.

Our firm, in addition to our regular auditing and income tax work, renders many services to our clients throughout the state with regard to the various governmental laws and regulations affecting all business concerns. Many of our clients, like the ones enumerated below, are engaged 100% in essential war work and seek our assistance frequently regarding their problems:

National Wood Products Company	Jackson, Miss.	Plane & truck boxes
Flint Brothers	Camp Shelby,	Camp construction
Flint-Jordan Construction Co.	Do.	Do.
H. B. Blanks Company	Magee, Ark.	Levee construction
W. J. McGee & Son	Jackson, Miss.	Camp construction
A. DeWeese Lumber Company	Philadelphia, Miss.	Lumber manufacturers
Brookhaven Pressed Brick & Mfg. Co.	Brookhaven, Miss.	Brick manufacturers

Mrs. Quin, who is a partner in our firm and is in charge of our office, accompanies me to work each morning. I then go to various clients' offices to supervise the work of members of our staff or confer with our clients. Frequently it is necessary for me to be in several places in one day and it would be impossible to continue this work without additional gasoline. Then too, our out of town work totals approximately 40% of all our business. The slowness of bus travel, and the necessity for standing most of the time on busses cuts our work efficiency in half at a time when we cannot secure sufficient trained personnel. Train travel in most instances is entirely out of the question.

What I would prefer doing if your Board sees fit to grant me a "C" Card, would be to purchase a second-hand car for exclusive use by the various members of our auditing staff and use my personal car for strictly personal driving.

Your action on this application will determine what it will be possible for me to do.

Yours very truly,

STUB BUDGET BUREAU NO. 88-7084 APPROVAL EXPIRES MAY 31, 1945  
UNITED STATES OF AMERICA—OFFICE OF PRICE ADMINISTRATION  
MILEAGE RATIONING RECORD

DESCRIPTION OF VEHICLE		DO NOT WRITE IN SPACE WITHIN HEAVY LINES	
LICENSE NO. 9624	YEAR MODEL 1942	SERIAL NO. OF RATION ISSUED 116931	DATE OF ISSUE 9-14-44
REGISTRATION MISSISSIPPI	MAKE PACKARD	BOARD NO. 25	COUNTY AND STATE Hinds - Miss

THIS STUB, when approved by a War Price and Rationing Board, becomes a record of the mileage rations issued. IT MUST BE PRESENTED TO THE BOARD WITH EACH APPLICATION FOR A GASOLINE RATION.

TO WHICH RATION IS TO BE MAILED:

Gas rationing coupons issued to Dick D. Quin 1942

A public relations program intended to acquaint the public with the qualifications and problems of the profession was initiated in 1944. The matter of enhancing the image of the CPA was discussed with an advertising agency.

Society membership reached sixty-six in 1944, with attendance at meetings as high as thirty-two in June, 1945. M. M. Winkler, a former State Board member, spoke on "Assistance to Our Universities and Colleges" at a meeting held in Starkville. Elizabeth Peck, a CPA from Meridian, reported on problems encountered by women in accounting.

During the period between 1930 and 1945 two external factors caused a decrease

in the number of persons entering the profession of accountancy. The failure of many businesses during the depression of the 1930's caused a decline in the gross fees earned by accountants. World War II caused a general shortage of manpower, when college graduates in accountancy as well as experienced accountants were drafted into military service. On the other hand, the shortage of war-time accountants provided opportunities for women to go into accounting, and the recognized shortage encouraged many returning veterans to use their post-war GI Bill benefits to work toward degrees in accounting.



## LEGISLATION AFFECTING THE ACCOUNTANCY PROFESSION

A bill that would have required biennial audits of the records of the Governor and the State Auditor by independent Certified Public Accountants failed to pass in 1930, even though it passed both houses of the legislature; the conference committee could not agree on the different provisions between the two bills. Finally in 1938, an act was passed which authorized the Governor to employ auditors to audit the office of state auditor. However, no such audits were noted during the period to 1945.

In 1932, a bill to extend the period of registration for public accountants was introduced in the Mississippi House of Representatives. The regulatory accountancy act of 1930 required public accountants to register and show proof of an established practice of public accountancy by February 28, 1931. The 1932 bill would have extended that registration period to September, 1932. The bill was opposed by the Mississippi Society of Certified Public Accountants and did not pass.

The State Tax Commission was reorganized in accordance with an act of the legislature in 1932. A provision of the act was to have CPAs audit its records and recommend system changes. The audit was made by the firm of W. Q. Sharp and Company for a two-year period ending April 30, 1934. Sharp was assisted by two CPAs not associated with his firm, C. E. Powell, of Greenwood, and T. E. Walsh, of Greenville. The audit report, addressed to Governor Martin Sennett Conner and the Mississippi legislature noted that the engagement involved more than the usual audit of transactions of a public office and its stewardship of revenues and other funds. The audit included investigation into all of the details of the operations of the various divisions of the Commission, and a survey of personnel, policies, and public relations. The audit report contained appraisals as well as suggestions for systems and policy changes. Comments regarding the cost of administering the various tax laws and predictions of changes in costs of administration were included. Thus, the engagement was more than a financial audit in that it contained elements of what is today known as “operational” or “value-for-money” auditing.

## EXHIBIT 3-1

### MISSISSIPPI PRACTITIONERS, 1930-1945

The following individuals were listed in membership rosters of the Mississippi Society of Certified Public Accountants in 1933, 1942, and 1944, and the list of registrants with the Mississippi State Board of Public Accountancy in 1934 and 1937.

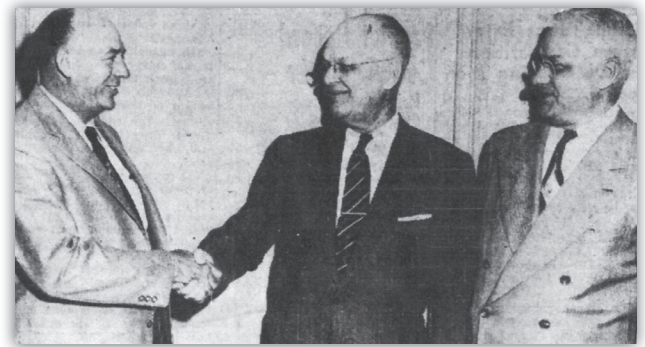
Biloxi:	Charles J. Moore
Byhalia:	Miller E. Keith
Brookhaven:	J. K. Higdon
Clarksdale:	J. R. Clinton B. H. Hirsberg A. L. Nelson N. T. Wooten
Columbus:	T. E. Lott
Ellisville:	W. S. Pettis, Jr.
Greenville:	R. M. Barwick Guy E. Drew George W. Gill R. K. Haxton R. T. Love L. D. Robertson Thomas E. Walsh R. B. Wells
Greenwood:	Fred T. Neely Henry G. Orsborn C. E. Powell Nelson E. Taylor C. W. Walker L. A. Williams Ermis C. Wilson E. O. Wilson
Gulfport:	Gustav S. Borden A. L. Evans J. O. Jones C. B. Rogers
Hattiesburg:	F. G. Austin Jack F. Burke
Jackson:	R. B. Bain H. A. L. Baldwin Ray Barnett J. D. Barr M. M. Batson W. A. Beard Robert D. Childress Percy L. Clifton James W. Cocke, Jr. Roy P. Collins C. B. Crook B. C. Denman G. H. Ford R. B. Fowles Robert W. Hartford W. W. Henderson

Walter E. Kellner  
 A. C. Kirchmann  
 Louis A. Miazza  
 Robert S. Miller  
 J. W. McKewen  
 F. C. Nelson  
 W. L. Norton  
 Stewart J. Parker  
 Dick D. Quin  
 W. O. Rea  
 Joel A. Rogers  
 T. A. Ross  
 A. E. Sanford  
 Winfred Q. Sharp  
 George E. Shaw  
 Leland S. Smith  
 R. L. Stainton  
 J. D. Stietenroth  
 J. W. Turner  
 S. H. Varnado  
 A. C. Watkins  
 M. P. Wilson

Laurel:	F. J. Block W. L. Fuller Glenn M. Goodman A. D. Morris
McComb:	William M. Hainer
Meridian:	R. C. Brown Lewis E. Crook Robert H. Crook Thomas B. Howard J. D. Meadors Monroe Morgan George D. Newbill Elizabeth Peck George R. Rea J. Donovan Ready Thomas R. Ward
Natchez:	Silas M. Simmons
Philadelphia:	A. C. Breckinridge
Rolling Fork:	McArthur Jones
State College:	W. W. Littlejohn
Tupelo:	John L. Evans J. H. Trapp M. M. Winkler
University:	Clive F. Dunham
Vicksburg:	John A. Ross

## PROGRESS IN ACCOUNTANCY EDUCATION

In the early 1930s, the School of Commerce and Business Administration at the University of Mississippi expanded its course offerings beyond the level of teaching merely the practical aspects of business such



Mississippi State Board of Public Accountancy members W. B. Roberts,  
 Fred T. Neely and Louis A. Miazza.

as bookkeeping. A broad business background including theoretical and practical subjects was offered to the students.

The faculty of the Accountancy Department was materially strengthened in 1937 with the addition of Professor Clive F. Dunham, who served as head of the department for 28 years. Dunham had received his Ph.D. from the University of Illinois in 1935 and was the first accountancy faculty member in Mississippi to hold both a doctorate and a CPA certificate. In 1939, Dunham was rated by students as the best teacher on the Ole Miss campus. During the early 1940s, Dunham also worked part time for the Tupelo CPA firm of M. M. Winkler & Co. One of his former coworkers remembered that “he had very poor handwriting, and thus made a poor staff accountant. But he was a great teacher.” Dunham left Ole Miss in 1965 to join the faculty at his alma mater, the University of Illinois.

The course of study at Ole Miss referred to as Accountancy and Auditing led to a Bachelor of Science in Commerce degree. Seventeen students were awarded the degree in May, 1944, and the enrollment of the school totaled 179 in the fall of 1944. That same year, the school became the first in Mississippi to be accredited by the AACSB—the American Assembly of Collegiate Schools of Business. The Graduate School of the University of Mississippi was established in 1927. During the 1930’s graduate credit was given for courses in some departments of the School of Commerce and Business Administration. Graduate level courses in accountancy were added in 1940-1941, when the degree of Master of Business Administration was first offered.

The School of Business and Industry at Missis-

ssippi A. and M. College was reestablished in 1931. During the early 1930s, courses in accountancy were offered by the Department of Finance and Marketing. The name of the institution was changed to Mississippi State College in 1932. W. W. Littlejohn joined the faculty of the School of Business and Industry in 1937. In 1940, the Department of Accountancy was constituted as a separate department. Four students, one of whom was in accountancy, received degrees from the School of Business and Industry in May, 1944. The school enrolled seventy-seven students during the 1944-1945 term.

The Graduate School was created in 1936, and graduate credit was first given for an auditing course in 1938. Graduate education in accountancy was broadened in 1940 and credit was allowed for CPA Review. Although a Master of Science degree was offered, only a minor could be earned in accountancy since the department offered fewer than twelve hours of graduate level courses. In 1939, the school began publication of the *Mississippi Business Review*, a report on business activity in the state. W. W. Littlejohn joined the staff of the *Review* in 1940 as assistant director.

## NATIONAL PROMINENCE ACHIEVED BY MISSISSIPPI CPAs

Mississippi practitioners Winfield Q. Sharp and Lewis E. Crook continued their active roles in affairs of the national professional organizations. Sharp served on several important committees and was outspoken at Institute meetings. As a member of the Institute's Nominations Committee, he vigorously opposed the election of Colonel Robert H. Montgomery as president of the American Institute of Accountants in 1935. Montgomery was probably the most famous CPA in the country at that time having previously served as Institute president, was the cofounder of the national firm of Lybrand, Ross Bros., & Montgomery, and was the author of the leading auditing book in the country. Montgomery described the incident as follows:

*In 1935 a man in Mississippi by the name of Sharp didn't want me to be elected President of the Institute. He wrote freely about me and among other things*

*said: "Montgomery isn't even an Accountant." Maybe I should have felt badly about it but I didn't. He failed in his effort and I succeeded.*

The two Mississippi pioneers in accountancy died during the 1930s—Crook in 1931 and Sharp in 1938. Nelson E. Taylor and Dick D. Quin thereafter became the Mississippi accountants who were most active in national affairs. The number of Mississippi CPAs who were members of the Institute increased from six in 1931 to forty-four in 1945.

Nelson E. Taylor, senior partner in the firm of Taylor, Powell, Wilson and Hartford, held office as President of the Mississippi Society of Certified Public Accountants in 1921-1922 and 1929-1931. He served as the Mississippi representative to the American Society of Certified Public Accountants (the rival organization to the American Institute that merged with the Institute in 1936) and was a member of the Committee on Complaints. In 1932, he was elected as one of twelve district directors of the American Society. He also served as a regional representative and Vice President of the American Audit Association.

Dick D. Quin was born in Jackson in 1905 and received his high school education at Meridian. After attending Mississippi State College, he was graduated from Bowling Green Business University in 1925, a school that would become the alma mater of many CPAs in the state. Prior to entering public accountancy, he was employed as bookkeeper by a Meridian lumber company. In 1928, he joined the firm of W. Q. Sharp and Company and remained there until 1937, when he opened his own office. In succeeding years, the firm of Dick D. Quin and Company became well-known in the State of Mississippi. He admitted his first partner, W. L. Norton, in 1944.

Quin served as secretary of the Mississippi State Board of Public Accountancy from 1934 to 1946 and was President of the Mississippi Society of Certified Public Accountants during 1938-1939. He joined the American Institute of Accountants in 1933, and served as a member of the committees on State Legislation and Cooperation with Trade Associations. In 1943 he became the second Mississippian elected to serve on the Council of the Institute. Quin represented the State Board at the 1937 meeting of the Association of Certified Public Accountant Examiners, the



national organization of members of state boards of accountancy (now known as the National Association of State Boards of Accountancy, or NASBA). When he returned home, his report to the State Board included the following lines:

*To my surprise I learned that quite a few of the States were opposed to use of the American Institute of Accountants examination services, and this opposition centered mainly on the grading of the Institute. Each state seemed to want the privilege of grading its own papers without hindrance or even suggested grades from the Institute. I expressed our desire to co-operate 100% with the Institute in the matter of the use of questions, grades, and support to maintain the high type of examinations now being offered.*

Quin was elected vice president of NASBA in 1941 and president in 1942. During his term as president, the length of time consumed in taking the examination was extended from two to two-and-a half days. The extra half day was for a new section called Accounting Theory, which was advocated by Quin. Theory had previously been tested as a part of the Practice section of the exam. Quin also supported deletion of the requirement that examinations be written in pen and ink.

## SUMMARY OF THE DEPRESSION AND WORLD WAR II ERA

In 1930, Mississippi CPAs were successful in achieving a stronger accountancy law that restricted the practice of public accountancy to CPAs and a diminishing group of non-certified accountants. Annual registration and payment of a five-dollar fee were required for accountants to retain State Board licensing. The law was patterned after the regulatory laws that had been enacted in nine other states. The new law was inserted into the Mississippi Code of 1930, and was adopted by the Mississippi Legislature with only minor changes. Proponents of the law realized that difficulties had been encountered in dealing with the legislature. They were successful, however, in persuading the three members of the Code Commission to accept the stronger law. The new law recognized the Mississippi Society of Certified Public Accountants

as the official state organization of accountants. An accountant was required to hold membership in the professional society before he could be appointed to the Mississippi State Board of Public Accountancy. That 1930 law was to remain the governing legislation for public accountants in the state for the next half century.

The size of the MSCPA increased from a membership of 25 CPAs in 1933 to 66 members in 1944. The State Society grew in spite of the fact that the Depression and World War II diminished the number of men entering the profession. The MSCPA continued its effort to enhance the image of the profession and encouraged cooperation with bankers, lawyers, and businessmen. An effort to publish a professional periodical failed after one issue was printed in 1933.

During the period between 1930 and 1945, educational programs in accountancy were strengthened at both the University of Mississippi and Mississippi State College. Degrees in accountancy gained stature in 1942, when the State Board allowed attainment of those degrees to satisfy part of the experience required before a person could take the CPA Exam. Graduate courses leading to a masters degree in accountancy were offered in the state for the first time. Still, much of the accounting education of members came from correspondence courses and out-of-state schools, such as the Bowling Green College of Business in Bowling Green, Kentucky.


After the deaths of Lewis E. Crook and W. Q. Sharp in the 1930s, Nelson E. Taylor and Dick D. Quin represented the profession in Mississippi at the national level during the remainder of the Great Depression years. Then, 1941-42 president Fred T. Neely became the most visible Mississippian at the national level. Mississippi CPAs joined the American Institute of Accountants in increasing numbers, and by 1945, there were 44 Mississippians who were members of the national organization, an increase from only six in 1931. The 14 men who served as president during the Depression and World War II years came from eight cities around the state (Columbus, Greenville, Greenwood, Gulfport, Jackson, Laurel, Meridian, and Natchez). Many were veterans of World War I and the Spanish-American War. Outside of their accounting careers, the men who held the MSCPA's highest office

were an eclectic lot; one won a national trap-shooting championship, while another won a national duck-calling championship. Still another stuffed and painted ducks as a taxidermist and artist. One promoted the game of chess and another saw to it that veterans' caskets were adorned with American flags. Another was primarily a tax lawyer in his later years, while another piloted his own plane, won several golf tournaments, and was an astrologist. Still another was a columnist for the *Journal of Accountancy*. One worked as an internal auditor at the end of his career. These were indeed renaissance men—they excelled at their profession, and did much more besides. They carried the MSCPA through the rough years of the Great Depression and World War II.

The only question that the coauthors of this vol-



Dick D. Quin was an avid hunter and bird taxidermist.

Simmons could shoot them. Afterward, Dick Quin, the 1938-39 president, who was a bird taxidermist, could stuff the ducks. These three seem as if they could have developed the perfect friendship, but we cannot document whether that ever occurred. 

ume are left with is, were the presidents elected in 1937, 1938, and 1939 good friends? It seems that, based on their non-accountancy interests, they should have been excellent companions. Thomas E. Walsh, who was elected in 1937, won the national duck-calling championship in 1936 and finished second in 1937, while Silas M. Simmons, who was elected in 1939, was the best shotgun marksman in America—the winner of the Grand American Trap Shoot in Vandalia, Ohio. It seems that if Walsh could call the ducks in,

# 4

## POSTWAR DEVELOPMENT: 1945-1960

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*“The period from the passage of New Deal securities legislation through the post-World War II era was marked by a significant expansion of activity for practicing CPAs. Securities laws mandated regular attest services to major publicly held companies by independent public accountants. In addition, the rush of work and the shortage of trained personnel during wartime provided CPAs with opportunities to apply their skills and expand their involvement in new areas of consulting.”*

*[Robert Mednick, CPA, and Gary J. Previts, CPA, 1987]*

The accounting profession nationally and in Mississippi emerged from the World War stronger than it had ever been. Working under the hardships of war and struggling against manpower shortages, CPAs had eliminated nonessentials and enacted changes that improved the quality of service. In particular, CPAs were able to offer better advisory services to aid in the efficiency of their clients. The return of military personnel to civilian life brought an influx of persons into the profession. Client businesses as well as firms of accountants received much needed manpower. Others returning to civilian life entered educational institutions to study accountancy—a factor that was to benefit the profession in the decades after the 1940s.

The expanding economy greatly increased the need for public accountancy services. In addition to an increased number of practicing CPAs, many “public accountants” who were not certified entered the field, even though they were not certified by the Mississippi State Board of Public Accountancy. Conflict between the two groups was inevitable, and legislative battles and a court case resulted.

### RESISTANCE TO ACCOUNTANCY LAW CHANGE

Although the problem of unauthorized practice of public accountancy had appeared several years earlier,

it became more widespread during the 1940s. As the number of public accountants grew, they formed state and national organizations that proposed legislation that would grant professional standing and recognition to their members. The public accountants accused CPAs of creating a monopoly for themselves. They contended that the CPA examination had been made difficult to prevent persons from entering the profession.

John L. Carey, in an address to the Mississippi Society of CPAs in 1948, stated that the public accountants attempted to create an impression that bookkeeping and tax return preparation constituted an accounting practice and that the difficult examination was unwarranted. He advised the CPAs to demonstrate through high quality professional services, such as the independent audit, the necessity for maintaining high standards within the profession. To combat the charge of attempting to create a monopoly, he noted how professional organizations of accountants encouraged college students to study accountancy, and that such persons were successful in entering the profession. He pointed out that the



John Lansing Carey, AICPA employee from 1925 to 1969. Carey held various positions, including executive director.



number of CPAs increased 347 percent from 1920 to 1940, and commented that no other profession had experienced similar growth.

Public accountancy legislation was introduced in every regular session of the Mississippi Legislature from 1946 to 1958. All public accountancy bills were opposed by the Mississippi Society of Certified Public Accountants and were defeated. Defense of the 1930 accountancy law cost the society both time and money. Discussion of legislative activities regarding accountancy dominated many society meetings, and introduction of legislation favorable to the profession was deemed unadvisable under the circumstances, because what might start out as a bill favored by the MSCPA could be amended to incorporate the desires on the non-certified public accountants.

A prominent Mississippi CPA was chosen as chairman of the legislative committee each year during the period. Included in the list of such chairmen were: Robert W. Hartford, Louis A. Miazza, A. N. Morgan, J. W. Cocke, Charles A. Carter, and Thomas A. Ross, Jr. The committee was responsible for observing activities of the legislature to detect any act detrimental to the profession. The committee kept society members informed and coordinated the efforts of the society in opposing unfavorable legislation. The committee also considered items of legislation that sought to improve the accountancy law.

Some non-certified public accountants were willing to accept a bill whereby they would register and receive legal recognition. Thereafter, no other public accountants would be allowed to register, and entry into the profession would be limited to those who passed the CPA examination. Others, however, sought CPA certificates by waiver of examination or the creation of a new class of accountants with a title similar to that of certified public accountant.

The 1946 bill would have extended the provisions of the accountancy law to public accountants with five years of general accounting experience or to graduates of accredited college programs in accountancy. Bills to establish an additional class of public accountants, "Registered Public Accountants," were introduced in the legislative sessions of 1948, 1950, 1952, and 1954. The 1950 bill, for example, sought to extend the practice of public accountancy to persons recognized by

the Mississippi Board of Registered Public Accountants as registered public accountants. The board was to administer the act and function in a manner similar to the Mississippi State Board of Public Accountancy, which would continue to govern CPAs. Persons appointed to the Mississippi Board of Registered Public Accountants were to be members of the Mississippi Association of Public Accountants, which had been organized in 1947.

The provisions for registration included a waiver of examination clause for persons who had been engaged in the practice of public accountancy or employed by governmental taxing authorities, and college graduates in accountancy. Examinations were to be conducted for persons not qualifying by waiver. In addition to the subjects required by the CPA examination, sections on Mississippi State Taxation and Governmental and Municipal Accounting were provided.

The bill prohibited the practice of public accountancy by persons not registered by the Mississippi State Board of Public Accountancy or the Mississippi Board of Registered Public Accountants. The bill defined the practice of public accountancy as auditing and reporting on financial statements but did not include the preparation of tax returns. Use of the titles chartered, certified, or licensed accountant and tax service were specifically disallowed.

In 1948, proponents were successful in having the public accountants' bill referred to a committee where they believed that it would receive favorable action. The legislative committee learned that some legislators believed that the society had endorsed the bill. The Society clarified its position by publishing a rebuttal in the *Jackson Daily News* promising vigorous opposition to the bill.

The legislative committee conducted a hearing at which CPAs, bankers, businessmen, and students of accountancy defended the accountancy law of 1930. Nevertheless, the committee reported favorably on the bill, and on April 8, 1948, a motion was made that the rules be suspended and a vote taken by the House at that time. The vote on the motion was forty-six in favor and thirty-nine opposed. Since a two-thirds vote was required for suspension of the rules, the motion failed by eleven votes and the bill died on the calendar.

In an effort to end the struggle over legislation,

some members of the society sought a compromise with the public accountants. In 1948, a motion carried that instructed the legislative committee to recommend the advisability of amending the law to allow public accountants to legally prepare tax returns and render bookkeeping services.

In 1949, a special committee proposed that the Society sponsor a new law providing that two public accountants be added to the three-member State Board. That proposal provided for the registration of public accountants who were college graduates in accounting or who had satisfactory practical experience. When objections were voiced to allowing use of the word *public* by any class of accountants other than CPAs, that word was deleted from the proposal. The society rejected the proposal and affirmed its stand to resist any change in the accountancy law. The society employed legal counsel and requested its members to support financially the program of resistance to the change in law. Members of the State Board and the State Attorney General discussed possible courses of action. Throughout the late 1940's and the decade of the 1950s, the Society generally agreed on a policy of not attempting to enforce fully the accountancy law against practice by public accountants.

Proposed in 1950 was an amendment to the accountancy law that would have allowed college graduates and public accountants with two years' experience to sit for the examination. The bill restricted to CPAs the issuance of an opinion as to the fairness of financial statements, but allowed others to render the remaining services common to public accounting practice. The bill died in Committee.

The Registered Public Accountants Act was introduced in both houses of the Mississippi Legislature in 1952. The Senate version died in committee and the House version died on the calendar. That same year, a third public accountancy act was introduced in the Senate. The bill would have rendered a CPA guilty of a misdemeanor for charging a fee if any part of the work of issuing an opinion or preparing a tax return were done by a public accountant, a bookkeeper, a typist, or a layman. That bill died in committee.

Four public accountancy bills were introduced during the 1954 session, including a bill to grant CPA certificates to public accountants with fifteen years of

experience. The Registered Public Accountants Act also reappeared. Several witnesses appeared before legislative committees in opposition to the bills. All of the bills were defeated in one way or another.

Prior to the 1956 session of the legislature, Charles A. Carter, Chairman of the legislative committee, prepared and mailed "A Letter on the Public Accountancy Law of Mississippi" to legislators and society members. The letter explained the society's position of upholding high professional standards and the necessity for defeating legislation which would weaken the profession by allowing persons who had not passed a prescribed examination to practice accounting.

Fred T. Neely made the following comments concerning the proposed legislation in 1956:

*A friendly member of the legislature gave me some of the arguments that had been advanced by one of the prospective sponsors of the new legislation. He had indicated that the CPA examination was in the hands of a New York organization. His argument was pretty well couched in the language of prejudice and I was glad to be able to tell him that the Institute examination was prepared through the united efforts and experiences of the CPAs in all parts of the country. I was particularly glad to be able to tell him that a fairly recent Institute examination had contained some questions which I had furnished myself. This legislator, with whom I talked, was in agreement with me after our discussion that we had adequate examination facilities now without the creation of any sketchy type of examination that might be devised through any hurried and improvised method.*

In 1956, the CPAs were successful in keeping the public accountants' bill off the non-controversial calendar and on the regular calendar where it died. In 1958, Thomas A. Ross, Jr., reported that the committee was successful in getting the bill referred to the larger Judiciary Committee where its chances of being acted upon were minimal.

During the seven biennial sessions of the Legislature ending in 1958, numerous bills were defeated though some only narrowly. The society employed various methods from outright opposition to legislative maneuvering. It was reported that on several occasions all that prevented a bill from being considered

was lack of time.

The officers of the MSCPA were approached in December, 1959, by the officers of the Mississippi Society of Public Accountants and asked to join in support of legislation. The public accountants presented a bill based on the model bill of the National Society of Public Accountants. The bill sought to register practicing public accountants, to examine all future applicants, and to abolish the Mississippi State Board of Public Accountancy. The new board would be composed of four CPAs, four public accountants, and the State Auditor. Although the public accountants indicated they would consider a compromise, the Board of Governors of the Society rejected the proposal and announced that it would oppose any legislation.

Early in 1960, the legislative committee reported to the society that a committee of the AICPA and the National Society of Public Accountants had met in New York, and that the latter had agreed not to introduce legislation until further notice. Thus ended the extended struggle to prevent establishment of an additional class of public accountants and issuance of certificates without an examination.

## ACCOUNTANCY LAW TESTED IN THE COURTS

A portion of the accountancy law of Mississippi was tested in the Mississippi Supreme Court in 1949. The case of *Moore v. Grillis* was an action by Warren Moore and Earl Mullen, public accountants, against Grillis to collect from him an amount due for the preparation of his tax return. The case tested the constitutionality of that portion of the public accountancy law restricting the preparation of tax returns for a fee

to CPAs and lawyers. Grillis maintained that since Moore and Mullen were not CPAs, they were not entitled to prepare tax returns for compensation, and cited the public accountancy law of Mississippi. Moore and Mullen countered that the State Statute was unconstitutional in that it was

not a valid exercise of the police power of the State, it granted exclusive privileges and immunities, and it restricted the right of private contract.

The Court ruled that it was unconstitutional to prevent non-certified accountants from charging a fee for tax return preparation. The decision stated that to prevent tax return preparation for a fee was

arbitrarily discriminatory, not a reasonable exercise of the police power of the State, and not in the public interest. While the Court recognized the power of the Legislature to regulate the profession, the decision stated that the particular section served to prohibit rather than to regulate. Since the case involved only tax return preparation, the Court limited its decision to that single point. Consequently, the remainder of the public accountancy act restricting the practice of public accountancy to CPAs and lawyers remained in effect as written. The *Journal of Accountancy*, in an editorial, agreed with the Court stating that too few CPAs were practicing in the state to render adequate tax preparation service.

In a dissenting opinion, the majority opinion was criticized for concerning itself with the rights of accountants who were unable to pass the examination required for CPA status rather than the public welfare. Answering a charge that a monopoly was created for CPAs, the minority opinion observed that “physicians and surgeons are granted a monopoly on the practice of medicine.” Even the lawyers in the state did not approve of the court’s verdict. An article in the 1949 *Mississippi Law Journal* commented as follows:



Depiction of courtroom in early 1900s



*This is a peculiar reversal of the previous stand taken by the court in several decisions where they said that their judgment could not be substituted for that of the legislature if the power to regulate the field is within the police power. It is clear from a number of decisions that the police power of the legislature covers regulation of the field of public accounting, and also includes the power to prescribe punishment for false representation as to certification.*

*The Mississippi court... apparently recognizes a class of uncertified public accountants immune from privilege taxes, qualification requirements, and from all existing statutory control. In the final analysis, the judgment of the legislature as to public need and protection in the exercise of its police power was replaced by the opinion of the court.*

## ADMINISTRATION BY THE STATE BOARD

New appointments to the Mississippi State Board of Accountancy were announced in September, 1946. Silas M. Simmons of Natchez served as chairman, with Henry G. Orsborn of Greenwood as vice-chairman and Louis A. Miazza of Jackson as secretary. Miazza periodically published the results of CPA examinations in the official publication of the MSCPA. The number of persons taking the examination increased rapidly during the late 1940's. From a low of 24 in November, 1946, the number of candidates more than tripled to 76 in May, 1950. During the 1950s, the number of candidates fluctuated between 54 in May, 1955, and 89 in November, 1958.

In 1947, the State Board asked successful CPA examination candidates to write a letter entitled "My Advice to Those Who Desire to Become Certified Public Accountants." The letters were printed in pamphlet form and distributed to persons preparing for the examination.

In 1951, Miazza reported that approximately 50 percent of all candidates who had taken the examination conducted by the present board had passed and many others had retained credits. In 1953, he pointed out that only 106 certificates had been issued by all previous boards during the twenty-six-year history

of certification in Mississippi. During the seven-year period from 1946 to 1953, however, 159 certificates were issued. As of October 10, 1953, only nineteen of the original waiver certificates remained in effect. For the first time, the report stated, more certificates were granted on the basis of examination than by reciprocity.

The Board reported in 1951 that 179 Mississippi CPAs resided in thirty-three cities in the State, and 173 additional Mississippi CPAs resided in sixteen other states. Ninety-five of the non-resident CPAs resided in Louisiana and thirty-three in Tennessee. For the first time in many years, more than half of the Mississippi CPAs resided within the State.

Mississippi CPA certificate number 250 had been issued in 1940. Twelve years later, in 1952, certificate number 500 was issued; and eight years later, in 1960, number 750 was issued. The Mississippi profession was growing at a fast pace.

In 1948, the Mississippi State Board of Public Accountancy amended the experience required before a candidate could qualify to take the CPA examination to include teaching accounting in a four-year institution, even if the individual did not have experience on the staff of a CPA firm.

On January 24, 1950, the Board further amended the rules to allow college graduates with a major in accountancy to sit for the examination without any prior accounting experience. Additionally, upon passage of the examination, the candidate was awarded the certificate immediately. For the first time, the college degree satisfied all experience requirements. In 1958, however, the Board amended its rules to require one year of satisfactory experience for graduates who passed the examination.

## PRESIDENTS OF THE MSCPA— 1945 TO 1960

The men listed below held office as president of the Mississippi Society of Certified Public Accountants from 1945 to 1960:

1945 - 1946	Henry G. Orsborn, Sr.
1946 - 1947	J. Donovan Ready, Sr.
1947 - 1948	Thomas R. Ward, Sr.

1948 - 1949	Robert W. Hartford
1949 - 1950	William B. Roberts
1950 - 1951	William L. Norton
1951 - 1952	W. W. Littlejohn
1952 - 1953	J. W. Cocke, Jr.
1953 - 1954	George R. Rea, Sr.
1954 - 1955	C. W. Walker, Sr.
1955 - 1956	L. Cowen Gooch, Jr.
1956 - 1957	Jack F. Burke, Sr.
1957 - 1958	George W. Shaw
1958 - 1959	R. Hugh Middleton
1959 - 1960	Edward A. DeMiller, Jr.

#### 1945-1946, Henry G. Orsborn, Sr.

The 1945-46 MSCPA president, Henry G. Orsborn, was the senior partner in the Greenwood CPA



Henry G. Orsborn, Sr.,  
president 1945-46

firm of Orsborn, Walker and Middleton (later, in 1957, the firm name changed to Orsborn and Sutphen). He had been born in 1903 in Wheaton, Kansas, and came to Charleston, MS in 1923, later moving in 1925 to Tchula while working for the Turner-Farber-Love Lumber Company. In 1934, he moved to Greenwood and became a CPA

in December, 1935. Orsborn was somewhat active in AICPA activities and served on various MSCPA committees in the early 1940s; he was elected to his first office, secretary-treasurer, in 1943. As president, he hosted the 1946 annual meeting at the Midway Hotel in Greenwood, and the closing barbecue dinner at the Greenwood Racquet Club. Newspaper coverage of the convention noted that Miss Elizabeth Peck of Meridian, the only woman CPA in the state, was in attendance. Orsborn also served on the State Board of Accountancy from 1947 to 1951. In 1955, he headed a committee of the Mississippi Economic Council to modernize the collection of city and county property taxes throughout the state (future MSCPA president W. W. Littlejohn also served on the committee). He was a charter member and later president of the Greenwood Lions Club. Orsborn died De-

cember 9, 1971, in Greenwood. His son, Henry G. Orsborn, Jr., a graduate of Ole Miss, was also a CPA and received the 1960 gold medal for the highest score in Mississippi on the CPA Exam.

#### 1946-1947, J. Donovan Ready, Sr.

John Donovan Ready, Sr., born in Meridian in 1902, was the Society president for 1946-1947. He had worked for Mississippi Power Company in the early 1930s before starting his own CPA firm in Meridian. By 1949, the firm was known as Ready and Peck, with Ready's partner being Elizabeth Peck, the only female CPA in the state. Ready became a member of the American Institute of CPAs in 1939. For twelve years, Ready served on the Agricultural and Industrial Board of Mississippi, which oversaw the state's attempts at industrial expansion. This was a major governmental entity in 1940s and 1950s Mississippi. In 1950, he led a subcommittee that compared Mississippi's industrial tax structure with the requirements in 15 other states. He was also a member of the State Board of Public Accountancy and was active on the State Fair Board (originally called the Agriculture and Industrial Exposition Commission) beginning in 1946 when the State Fair Board was created to stage a state-wide exposition that would replace a fair sponsored by the city of Jackson. Donovan Ready died April 11, 1960. His son, J. Donovan Ready, Jr. (1930-1993), was also a CPA who worked in his father's firm.

#### 1947-1948, Thomas R. Ward, Sr.

Another Meridian man, Thomas R. Ward, was elected as the 1947-48 president of the MSCPA. He was with the firm of Ward, Rea & Shaw, CPAs. Ward, born in 1914, began practicing as a public accountant in 1933 and joined the American Institute in 1937. One of Ward's major accomplishments was his participation, and that of the Society, in the first annual Lawyers and Certified Public Accountants Tax Institute of Mississippi. The first meeting was held at Mississippi Southern College in Hattiesburg on August 17 and 18, 1950. Ward was one of the two keynote speakers, along with Henry N. Easton of the



Thomas R. Ward, president  
1947-48

Mississippi State Tax Commission. Ward hosted the 1948 MSCPA annual meeting in Jackson where the keynote speaker was John L. Carey, the top executive at the American Institute. Another speaker at the 1948 meeting was the head of intelligence at the Internal Revenue Service. Ward was also active over the years on various taxation committees of the Mississippi Economic Council. He was a frequent speaker throughout the 1950s and 1960s on taxation topics—speaking to CPAs, attorneys, estate planners, and other civic groups. In 1954, Ward became president of Hardin Bakeries, Inc. a company that had been an accounting client since 1940. By the late 1960s, Ward was practicing with the Meridian law firm of Ward, Mestayer, and Knight. He was a civic-minded individual as he also served as president of the Meridian Art Association and the Community Chest. He was also chairman of the board of Jeff Anderson Memorial Hospital. In 1969, he was already a member of the Board of Trustees of the University of the South at Sewanee, TN when he was also appointed to that school's Board of Regents. His son, Thomas R. Ward, Jr. had graduated from the University of the South in 1967 and went on to become a Rhodes Scholar at Oxford University. The son later became an Episcopal priest in Hattiesburg. Also in 1969, the senior Ward was elected chairman of the Millsaps College Associates Group—a group interested in furthering the cause of Christian education in Mississippi and, in particular, the opportunities at Millsaps. The Millsaps news release simply called Ward a Meridian attorney; he had apparently discontinued his practice of public accounting. He died in 1981.



Robert W. Hartford, MSCPA  
president 1948-49

#### 1948-1949, Robert W. Hartford

Robert W. Hartford of the Jackson office of the firm of Taylor, Powell, Wilson & Hartford, was the MSCPA president for 1948-1949. He had joined the American Institute of CPAs in 1939 while living in Greenwood. He was born in 1909 in Livermore,

KY and served as a captain in the Army in both World War II and in the Korean War. Thus, he was a CPA, served on the Board of Governors of the MSCPA, and held a law degree before entering the Army, and then returned to the Army following his service as MSCPA president. Hartford graduated from Bowling Green Business University in Kentucky and received a law degree from Jackson School of Law. Hartford served on and chaired the MSCPA Legislative Committee during the post-war period, at a time when that committee was considered the most important activity within the Society. Hartford hosted the May 1949 annual meeting, which was held on the campus of Mississippi Southern College. That meeting was one of the largest on record with 250 accountants registered, plus 30 wives. The number of accountants did include the MSCPA Auxiliary, a group of non-certified accountants. The keynote speaker for the 1949 convention was the research director of the American Institute of Accountants and former SEC Chief Accountant, Carman Blough. Hartford was a member of the Tax Committee of the Mississippi Economic Council and during the 1950s often spoke on the subjects of taxation and municipal accounting. He was a member of the American Bar Association, the Mississippi Bar Association, and was a founding member of the Optimist Club of Mississippi. He died on November 10, 1983, at his Jackson home.



William Booth Roberts,  
president 1949-1950

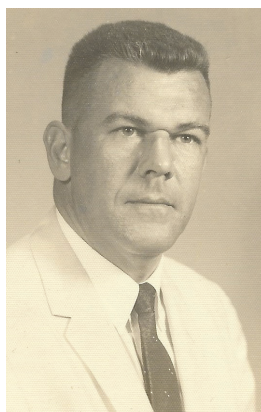
#### 1949 - 1950, William B. Roberts

William Booth Roberts (often known as W. B. Roberts) was born in Gulfport on April 24, 1912; he joined the American Institute of CPAs in 1946 when he was with the Gulfport firm of Evans & Roberts (his partner, Evans, was the 1940-41 president A. L. Evans).

He had been with the firm since at least early 1940. He was a graduate of Gulfport High School and later attended the University of Mississippi where he was a member of the Sigma Nu Fraternity. He graduated from the Bowling Green Business College. By 1949,



he was the president of the MSCPA. The 1950 annual meeting hosted by Roberts was in Gulfport and was held jointly with the Southern States Accounting Conference, which meant that CPAs attended from at least ten states. Following his term as president of the Society, Roberts was appointed by Governor Wright to a four-year term on the State Board of Accountancy (at that time, it was a three-man board that also included Louis A. Miazza and Fred T. Neely). Governor Hugh White reappointed Roberts, Miazza, and Neely to additional four-year terms in December, 1954. However, Roberts died July 20, 1955, at the age of 43. His son Glover became a noted attorney and bankruptcy judge on the Mississippi Gulf Coast. It should be noted that the 1949-50 officers included the first female to be elected to the board in the person of Miss Elizabeth Peck of Meridian. Miss Peck had joined the AICPA in 1945 and was listed in the 1947 Yearbook as a partner in the firm of Ready and Peck.



William Lemuel Norton,  
1950-51 president

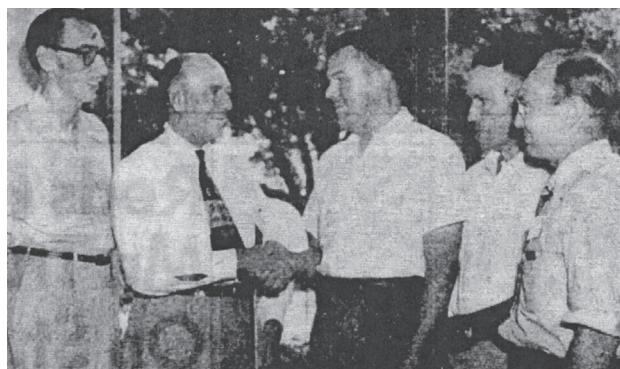
**1950-1951,**

**William L. Norton**

Born in January, 1917, William Lemuel Norton, the 1950-51 president was a 1938 graduate of the Bowling Green (Kentucky) College of Commerce. He had spent his first two collegiate years at Millsaps. Norton had joined the American Institute in 1945. The State Society's major accomplishment at the

start of his term was the participation in the inaugural Lawyers and Certified Public Accountants Tax Institute, which met in August of 1950. Norton was a partner in the CPA firm of Dick D. Quin & Co. in Jackson from 1944 until 1960 when that firm merged with Peat, Marwick & Mitchell, at which point Norton became a partner in the Jackson office of the Big-8 firm. He remained with Peat (now KPMG) until his retirement in 1977. Following retirement from the firm at the mandatory retirement age of 60, he worked an additional five years at Magnolia Federal Savings and Loan Association as Executive Vice President.

During his career, he held many volunteer positions both with the accounting profession and in his community. He served on the AICPA governing Council from 1959 to 1965. He was also active in the Jackson (Central) chapter of the MSCPA and served from 1959 to 1961 on the AICPA's prestigious Committee on Auditing Procedures. His community service included serving as president of the Jackson YMCA and the Junior Achievement of Jackson, the latter organization from which he received a national leadership award. He was also president of the United Way of Capital Area, the Capital City Petroleum Club, and the Mississippi Opera Association. He was also active in the Mississippi chapter of the Newcomen Society (a group of amateur historians) and the Jackson chapter of the National Association of Cost Accountants (now the Institute of Management Accountants). He also served on the boards of the Mississippi Economic Council and the Mississippi Religious and Counseling Foundation. He died at his home in Ridgeland on January 25, 2007, just six days short of his 90<sup>th</sup> birthday. Norton was an excellent example of a CPA who served his clients, his profession, and his community to the ultimate of his time and abilities.



MSCPA officers from 1950: Edgar M. Crane, W. B. Roberts, William Norton, C. W. Walker, W. W. Littlejohn. Not pictured is Elizabeth Peck and James W. Cocke.

**1951-1952, W. W. Littlejohn**

An academic accountant, William Wylie Littlejohn of Starkville, was selected as the MSCPA president for 1951-52. Like his predecessor, he supported the MSCPA's inclusion in the sponsorship of the second annual Tax Institute; in fact, Littlejohn was a speaker at the second Tax Institute held in October, 1951, at Mississippi Southern College in Hattiesburg.



William Wylie Littlejohn, MSCPA president 1951-52

Littlejohn (who was always known as W. W. Littlejohn) was born near Columbia, Tennessee, in 1909 and graduated from the Bowling Green (Kentucky) College of Commerce in 1930. Littlejohn held a masters degree from the University of Missouri, which he received in 1937, just before joining the faculty at Mississippi State College. Soon thereafter, he passed the CPA Exam and joined the American Institute of CPAs in 1941. In 1944, he was selected by the students as the most popular professor at Mississippi State. He had additional graduate training at Ohio State University. He became accounting department chairman at State College in 1946 and assistant dean a decade later, while continuing to serve as department chairman. As early as 1930, he was the director of the vocational commerce department at Leake County Agricultural High School and Junior College in Carthage, MS. From there, he went to Hattiesburg High School in 1931 where he taught mathematics and even served as the school's first golf coach in 1936. A newspaper article noted that he was well qualified to be a golf coach in that he had scored a hole in one on the State Teachers College Golf Course in Hattiesburg. For several years, Littlejohn served as editor of the semi-annual publication published by the MSCPA. Following his presidency of the MSCPA, Littlejohn was quite active in the Jackson chapter of the National Association of Cost Accountants, which he served as president in 1958-59. He had been a charter member of the Jackson chapter when it was formed in 1945. He moved his membership to the Northeast Mississippi chapter when that group was started in 1969. Littlejohn was appointed by Governor Paul B. Johnson to the State

Board of Public Accountancy in 1967 to replace Fred T. Neely who had died. Littlejohn served as chairman of the State Board from 1968-1970. He died November 28, 1991 at the age of 82. Littlejohn helped put the accounting department at Mississippi State on the map through his many interactions with CPAs throughout the state. Littlejohn's daughter Betty and son Bob were both CPAs.



### 1952-1953, J. W. Cocke, Jr.

The 1952-53 president, James William Cocke, Jr., born in Meridian in 1914, was a second generation accountant; his father was a field auditor for the Mississippi State Tax Commission and later head of the Sales Tax Division (from about 1933 until his death in 1945). In fact, the whole family was accounting oriented. J. W.'s brother Sam, who was a German prisoner of war in 1944, later was also an accountant in his brother's firm. His other brother, Lee, had graduated from Draughon's Business College in Jackson with an accounting degree. J. W. Cocke, Jr. was practicing as a public accountant in Jackson at least as early as 1937 in his own firm that carried the name of the Jackson Business Service. J. W., like his brother, had studied at Draughon's Business College. World War II interrupted that practice and he spent much of the War in the Philippines. Cocke joined the American Institute in 1951. While serving as MSCPA president, Cocke, along with past president Dick D. Quin, attended a formal dinner in Washington, DC, honoring T. Coleman Andrews on his appointment as the first CPA to be the Commissioner of Internal Revenue. Andrews was a past president of the American Institute and was a guest speaker at the MSCPA's 1953 fall meeting. Immediately following his term as president, Cocke chaired the MSCPA Committee on Professional Ethics and spoke to the Jackson chapter on that topic in October, 1953. Cocke was active on the advisory board of the third annual Tax Institute, which was held on the campus of Mississippi Southern College in October, 1952. Following his term as president, Cocke became active in the Mississippi Estate Planning Council and served as the third president of that organization in

James William Cocke, Jr.,  
president 1952-53

1956. Cocke was a frequent speaker on tax and estate planning topics throughout the decades of the 1950s and 1960s. A newspaper article summarizing his qualifications for a forthcoming speech in 1960 before the Jackson chapter of the American Society of Women Accountants included the following: "Mr. Cocke is past president, Mississippi Society of Certified Public Accountants; past member, Council of American Institute of Accountants; past member, Executive Committee, Southern States Accountants Conference; past president, Estate Planning Council of Mississippi; member of Mississippi State Bar. He has chosen 'Accounting in the Atomic Age' as title of his address." Cocke was an active member of First Presbyterian Church in Jackson. He died March 2, 2005, in Jackson at the age of 90. J. W. Cocke was an example of a sole practitioner who served the profession as well as his clients.

**1953-1954,**

**George R. Rea, Sr.**

George Robert Rea was a Meridian CPA in the firm of Ward & Rea (later, Rea, Shaw, Giffin & Stuart) when he was elected president of the MSCPA for the 1953-54 year. He had been active in the MSCPA since at least the fall meeting of 1943 when he served on a panel along with three past presidents of the Society. At that time, he was with the firm of Ready and Rea, his partner being the MSCPA's 1946-47 president. Rea had been a member of the American Institute since 1944. He attended Copiah-Lincoln Junior College and received his accounting degree from La Salle Extension University (a pioneer institution in distance education). Following graduation, he began his career with Mississippi Power Company. After his term as president, Rea became more involved with the AICPA, including serving as a delegate at the International Congress of Accountants held in New York in 1962. He also served on the AICPA's Local Practitioners Committee in 1962. Rea served as president of the Southern States Accountants Conference in 1970-71 and hosted the 1971 annual meeting in Biloxi. His son, George Robert Rea, Jr., born in 1939, was also a CPA who worked



George R. Rea, Sr.,  
president 1953-54

in his father's firm and served as the MSCPA treasurer for 1973-74. The older Mr. Rea continued to work at his firm beyond the age of 80; he died in Meridian on November 10, 2010, at the age of 95.

**1954-1955,**

**C. W. Walker, Sr.**

The MSCPA elected a real renaissance man as its 1954-55 president in the person of Clinton William (Charlie) Walker, Sr. of



C. W. Walker, Sr.,  
president 1954-55

Greenwood. Before entering into public accounting, Walker, a native of Lucedale and graduate of Millsaps College, had moved to Greenwood in 1936 to teach physics and chemistry at Greenwood High School and coach football. He had begun his career at Okolona where he had also coached football while teaching science, biology, and chemistry. He supplemented his teaching salary during the summer of 1937 by managing the Greenwood Municipal Swimming Pool. By 1944, he was a partner in the Greenwood CPA firm of Williams, Orsburn & Walker and was a member of the American Institute. He was later a founding partner in the firm of Walker, Middleton, Tucker, Martin, and Armstrong. Walker's early activities in the MSCPA included serving on the board of governors in 1946 and he was instrumental in the formation of the MSCPA Auxiliary in 1948. In 1950, while serving as a director, he chaired the Standardized Accounting Procedures Committee, which produced an accounting manual entitled *Uniform Accounting for Hospitals* on behalf of the Mississippi Commission on Hospital Care. As president, Walker organized the fall meeting of the MSCPA on the campus at Ole Miss in November 1954. The meeting was entirely devoted to the recently issued Internal Revenue Code of 1954. His June 1955 annual meeting was held in Biloxi.

Walker, born February 13, 1909, died in Greenwood on July 18, 1994 at the age of 85. His obituary called him a "long-time civic leader" in Greenwood. He was a deacon and chairman of the board of deacons at First Baptist Church where he taught the Men's Bible Class for 45 years. He had also been president of the Greenwood Chamber of Commerce and the Rotary Club, and chairman of the Leflore County Com-



munity Chest. And for those who were worried about Greenwood being attacked by German or Japanese forces during the early days of World War II, Walker, in early 1942, was put in charge of decontaminating the city in the event of a gas attack by raiding soldiers. At an April 1942 meeting of air-raid wardens, it was noted that “C. W. Walker lectured on the subject of war gases, classifying them according to type, how they may be recognized, the effect they have on a victim and what is to be done in order to prevent a victim from becoming a casualty.” Walker’s son, C. W. (Billy) Walker, Jr. graduated in 1957 with a degree in accounting from Mississippi State College where he received the MSCPA’s medal as the outstanding senior.



Luther Cowen Gooch, Jr., MSCPA president 1955-56

**1955-1956,**

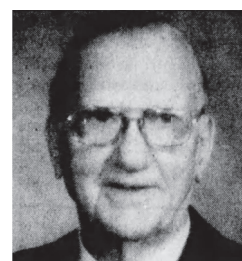
**L. Cowen Gooch, Jr.**

Luther Cowen Gooch, Jr. was born May 10, 1904 in Somerset, KY, but grew up in Mississippi and graduated from Canton High School and later Vanderbilt University. Gooch was older than some of his immediate predecessors when he became MSCPA president in 1955 as he was 51 years old. He came to Jackson in 1927 as an employee of the Retail Credit Company. In 1930, he became a life insurance agent with Mutual Benefit Life Insurance Company and in 1935 joined the Jackson CPA firm of W. Q. Sharp & Co. In 1941, he moved to the firm of Dick D. Quin, where he became a partner. Gooch’s term as president saw him hosting the fall meeting on the campus at the University of Mississippi in November 1955 and the 1956 annual meeting in Biloxi. When the Quin firm merged with Peat Marwick & Mitchell in 1961, Gooch became a senior partner in the Big-8 firm. He retired from Peat in 1966, but continued working part time with the Walter Denney Company. He died in a Hattiesburg retirement community on December 20, 1996, at the age of 92.

**1956-1957, Jack F. Burke, Sr.**

The MSCPA president for 1956-57, Jack Foster Burke, Sr., was born in Pittsboro, MS on February 6,

1909 and graduated from Indianola High School in 1925. Burke passed the CPA Exam in 1939 while briefly working for an oil company in Shreveport, LA. He moved to Hattiesburg in 1940 to join with J. Randolph Smith and joined the American Institute of CPAs



Jack Foster Burke, Sr., president 1956-57

in 1943 when he was a partner with Smith, Burke & Company (later Smith, Burke & Sumner) in Hattiesburg. He was an active participant at meetings of the Southern States Accountants Conference and the Mississippi Tax Institute. Burke presided over the 1956 MSCPA fall meeting at the Edwards Hotel in Jackson, which was a significant meeting in that it experienced the largest attendance ever to that date for a fall meeting—120 members (there were only about 250 members in the Society at that time). Following the meeting, the attendees were treated to the Ole Miss/Tulane football game at Veterans Memorial Stadium, which at that time had a seating capacity of only 25,000. The keynote speaker at the 1956 fall meeting was the honorable C. Arthur Sullivan, a Jackson attorney, who spoke on the Federal Wage and Hour Law. That topic is not particularly unique in the history of MSCPA annual meetings; it actually seemed to have been a topic of discussion at almost every MSCPA meeting from about 1940 to 1960. Burke was not particularly active with the MSCPA following his term as president, but he did serve on the 1969-70 Long-Range Planning Committee. Burke held numerous positions of civic leadership, including president of the Kiwanis Club and the Hattiesburg Country Club, as well as the long-time chairman of the finance committee at First Baptist Church. He retired in 1982 and died at his home in Hattiesburg on July 17, 2000. His namesake son was also a CPA.



George W. Shaw, president 1957-58

**1957-1958, George W. Shaw**

George W. Shaw of Meridian, born in 1913, was the 1957-58 president of the Society. He was a partner in the firm of Rea, Shaw,

Giffin & Stuart, CPAs. Shaw was a native of Louisiana (the Pineville area) who came to Meridian in 1944. Shaw's 1958 annual meeting at the Edgewater Gulf Hotel in Biloxi headlined John Lawler, the assistant director of the AICPA. Also at that meeting, the board voted to award two scholarships each year in the amount of \$200 and \$100 based on a competitive examination; eligible students were to come from the University of Mississippi, Mississippi State University, and Mississippi Southern College. Shaw died July 14, 1988, in Meridian at the age of 75.

### 1958-1959, R. Hugh Middleton

Roeboyd Hugh Middleton (always known as Hugh) was born in 1910 in Woodland, MS, but spent most of his life in Greenwood where he was named Leflore County's Outstanding Citizen in 1967. He passed the CPA Exam in 1938, immediately joined the State Society of CPAs, and eventually became a senior partner with the Greenwood firm of Walker, Middleton, Tucker and Armstrong. He graduated from Mississippi College, but also attended the University of Alabama. Middleton was appointed by the Internal Revenue Service to hold the volunteer position of district director to help in fostering relations between the IRS and tax practitioners. During World War II, he was with the Army Corp of Engineers. Following the war, he used the GI bill to attend college. He was a member of the Greenwood Rotary Club for more than 30 years and had served as president. He was also president of the Greenwood Leflore Chamber of Commerce. He was a member of the board of directors of the Greenwood Bank of Commerce (which was his employer before World War II; he was a bookkeeper), the Leflore County Building and Loan Association, and the Leflore County School for the Handicapped. Like his predecessor presidents from the 1950s, Middleton hosted the 1959 convention at the Edgewater Gulf Hotel in Biloxi; all ten of the conventions in the 1950s were held in Biloxi. Middleton died in Greenwood on November 15, 1971. Middleton was a CPA who parleyed his interest in the accounting profession for the benefit of the CPAs in the state and the citizens of Greenwood and Leflore County.

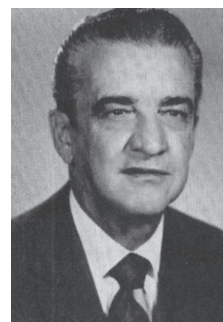


R. Hugh Middleton,  
president 1958-59

### 1959-1960,

### Edward A. DeMiller, Jr.

Born in Vaiden, Mississippi, Edward "Eddie" DeMiller, a graduate of Biloxi High School and a 1939 accountancy graduate of the University of Mississippi, entered the Army following graduation. He passed the CPA Exam in 1950 and served as president of the Mississippi Society of CPAs in 1959-60 and president of the Southern States Conference of CPAs in 1961. He was a long-time partner in the Jackson CPA firm of DeMiller, Denney & Word (originally Miazza, DeMiller & Word). Before becoming a CPA, DeMiller served as the 1949 vice president of the MSCPA auxiliary during that organization's short-lived existence. Thus, he was active in professional organizations from the beginning of his career. One of DeMiller's innovations while MSCPA president was the offering of a November 1959 tax conference for business executives to share tax information with owners and executives of small businesses. This was looked upon as a public relations initiative on behalf of the Society. Speakers for the tax conference included Marion M. Winkler of Tupelo and past president L. Cowan Gooch of Jackson. Nationally, DeMiller served the profession as a member of the prestigious AICPA Trial Board and as AICPA vice president. He served as a trustee of the MSCPA Educational Foundation and on the Ole Miss School of Accountancy's Professional Advisory Council, both from their inception until his death. He was a major supporter of the School of Accountancy movement, through both his professional influence within the state and with his money. DeMiller received the MSCPA's first Public Service Award for civic, religious, and educational service in 1983; some of the leadership positions he had held at that time included many years of service on the Mississippi Economic Council (the statewide chamber of commerce) and chairman of its taxation committee, treasurer of the Jackson Symphony Orchestra Association, president of the North Jackson Kiwanis Club, president of the



Edward A. DeMiller, Jr.,  
president 1959-60

Community Stewpot, and many roles at the St. James Episcopal Church. He received honorary induction into the University of Mississippi's Beta Alpha Psi chapter in 1959, since there had been no chapter when he graduated in 1939. DeMiller died on December 15, 2014, at the age of 98. Eddie and his wife Mickey, who preceded him in death, left much of their estate to the Patterson School of Accountancy at Ole Miss. Eddie's legacy lives on within the School of Accountancy as the School now awards DeMiller Scholarships to about 20 undergraduate students each year. He was one of the first two inductees into the Patterson School of Accountancy Hall of Fame in 1989. DeMiller was a loyal and generous contributor to the Patterson School of Accountancy, both in terms of money and time contributed.

Those serving as presidents during the 15 years following World War II were in some ways a diverse lot, but in some ways similar. The southern half of the state was heavily represented with five presidents living in Jackson, four in Meridian, three in Greenwood, and one each from Starkville, Gulfport, and Hattiesburg. Several did not have college degrees, nor even attended any type of college, and those who did go to college were not accounting majors. Eddie DeMiller, who served at the end of this period, 1959-60, was the only one to hold an accountancy degree from a traditional four-year school in the State. Bowling Green College of Commerce was heavily represented with three of the presidents having accounting training from that Kentucky school. Bowling Green was a well-respected school that produced many public accountants; it later merged into Western Kentucky University in 1963. La Salle Extension University, based in Chicago, but an early purveyor of distance education, was the source of training for one of the presidents, and Draughon's Business College in Jackson for another.

## **MSCPA ACTIVITIES IN THE POST-WAR PERIOD**

During the fifteen years immediately following the end of World War II, activities of the Society were conducted primarily by committees, the number of

which increased as new programs were added. From a total of nine committees in 1947, the number grew to twenty in 1960, including twelve standing committees and eight special committees.

The method of selecting officers was changed by the adoption of new by-laws in 1952. Prior to that time, officers of the Society had been selected by the Board of Governors from its members. Thereafter, officers were elected by the full membership of the Society.

By the late 1950s, the activities and membership of the Society had expanded to such a degree that the Society needed a central administrative office. A committee studied the feasibility of employing an executive secretary to coordinate committee work, serve in the field of public relations, and insure the continuity of programs. The alternatives of employing a full-time secretary, joining with another professional society or the State Board, or employing a member to serve on a part-time basis were all considered. In 1960, the committee reported that a lack of funds prevented employment of a full-time secretary, and possible conflicts of interest prohibited joining with another professional society. The committee recommended that associating with the State Board in an administrative agreement or employing a member on a part-time basis be given further consideration.

The Mississippi Society of Certified Public Accountants experienced continuing substantial growth during the late 1940's and the decade of the 1950's. Membership in the Society increased from 88 members in 1947 to 249 in 1959. By 1957, approximately three-fourths of all CPAs in Mississippi held membership in the Society. Meetings of the Society were held at Jackson, Biloxi, Laurel, Greenwood, the University of Mississippi, and Mississippi Southern College, with all but Biloxi being the site of the fall meetings in the 1950s as opposed to the official annual meeting that began meeting annually in Biloxi. The MSCPA was still a relatively small organization operated by a group of volunteer officers and the board of governors. In the 1940s, the meetings were small and could be held in any city in the state, but as membership grew, it became easier to host the meetings at a large hotel on the Gulf Coast. The MSCPA leadership recognized its responsibility to keep its members



informed regarding technical developments in the profession. Technical sessions held at each semi-annual meeting of the Society were conducted by Mississippi practitioners, lawyers, bankers, government officials, and American Institute personnel. Changes in tax laws, auditing requirements, and specialized areas of accountancy (such as wage-and-hour laws) were frequent topics.

During the 1950's, a greater number of Mississippi accountants joined the national professional organization. In 1947, only fifty-one Mississippi CPAs were members of the American Institute. By 1957, 184 Mississippians, or 68.7 percent of all CPAs in the State, belonged to the Institute. The percentages of Mississippi CPAs who held memberships in the State Society and in the Institute were above the national average.

Late in 1949, a plan was initiated to organize local chapters of the Society. The first local chapter was begun at Jackson in 1949; and soon after, another group was organized in Meridian. In 1959, after a Committee on local Chapters had recommended that the Society be divided into chapters, the following groups were organized: Gulfcoast, Southeast, Northeast, Southwest, and Delta. The Meridian chapter later merged with the Southeast chapter.

During the late 1940's, the Society recognized the need for increasing the number of persons in the profession. A committee composed of Louis A. Miazza, Clive F. Dunham, W. W. Littlejohn, C. W. Walker, and Herbert Holt proposed formation of the Auxiliary of the Mississippi Society of Certified Public Accountants. The purpose of the Auxiliary was to introduce accounting students and young practicing accountants to the organization and the operation of the society of certified public accountants. The 142 members enrolled during the Auxiliary's first year in 1948 included staff members of CPA firms, accounting instructors, accountancy students, and applicants approved to take the CPA examination. Dues were two dollars annually. Two presidents of the Auxiliary, Frank L. Giffin and Alvin Word, Jr. later served as president of the Society. Meetings of the Auxiliary and Society were held simultaneously so that all members could attend the technical sessions. Local chapters were established



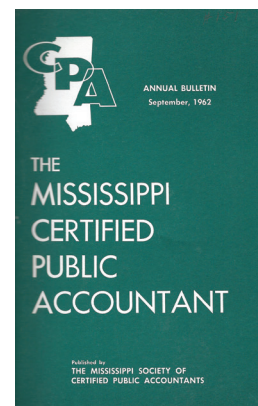
Beta Alpha Psi established in 1919.

at the University of Mississippi, Mississippi State College, Mississippi Southern College, and Jackson. The MSCPA generated a great deal of national publicity for the idea of forming the Auxiliary, as it was the first such organization in the nation.

Membership in the Auxiliary decreased during the early 1950's, and efforts to enlist more staff members and students were unsuccessful. The chapter at the University of Mississippi folded when that institution established a chapter of the Beta Alpha Psi honorary organization. Essentially, the members of the Ole Miss Auxiliary chapter rolled over to become members of Beta Alpha Psi. The last statewide meeting of the Auxiliary organization was held in December, 1951. A scholarship or loan program was suggested as a means of using funds of the disbanded Auxiliary. Eventually, however, the general fund of the Society absorbed the money.

The MSCPA embarked on an intensive program of public relations during the late 1940s, because many of its members believed that difficulties experienced with non-certified public accountants, the legislature, and other professions would be reduced if the role of CPAs was better understood. During 1947 and 1948, \$3,600 was spent to publish a series of advertisements in daily and weekly newspapers in Mississippi. The campaign pointed out the high standards of the profession and explained the qualification differences in certified and non-certified accountants.

During the 1950's, the Society, in cooperation with the Institute and the Internal Revenue Service, sponsored radio and television spot announcements giving tax information. Individual firms were encouraged to give subscriptions to the *Journal of Accountancy* to Mississippi high schools that maintained commercial departments. In 1952, the possibility of employing a full-time publicity director was considered; and in 1954, Kenneth Tol-



The Mississippi Certified Public Accountant September 1962 Annual Bulletin published by the MSCPA



MSCPA Officers 1959-60, front row, Eddie DeMiller, Jr., Hugh Middleton, Gerald Piltz; back row, Mike Kerby, Jr., Frank Giffin, R. C. Wingate, and Thomas Ross, Jr.

*Appeal* was hired as public relations advisor. CPAs were encouraged to participate in high school "Career Days" to acquaint the students with opportunities in accountancy.

## A PUBLICATION IS INAUGURATED

Under the leadership of President Thomas R. Ward and Fred T. Neely, the Society began publication of a quarterly bulletin in the fall of 1947. Professor W. W. Littlejohn of Mississippi State College served as editor of the *Mississippi Certified Public Accountant* for more than twenty years. The Society wholly financed the publication during the early years, but later sold advertising space to help defray expenses. The publication was issued semi-annually from 1956 through 1958 and annually thereafter. The bulletin contained news of the Society, its members, the State Board, and the Institute, as well as technical articles by local members and nationally prominent CPAs. Reprints from publications of other state societies, reviews of current accountancy publications, and articles of specific interest to Mississippi CPAs were also included.

Fred T. Neely wrote a feature entitled "Adventures in Tax" for every issue of the *Mississippi Certified Public Accountant* until his death in 1967. A column entitled "Current Development in Research in Accountancy," authored by Clive F. Dunham, was also presented in many early issues. Technical articles were contributed by the Mississippi CPAs listed below:

Edwin C. Brown  
Joseph Cerny

Edward A. DeMiller, Jr.  
Kenneth F. Edwards  
Frank Giffin  
Robert W. Hartford  
B. H. Hirsberg  
Louis A. Miazza  
Dick D. Quin  
Nelson E. Taylor  
Thomas R. Ward  
M. M. Winkler

## CPA EXAMINATION AND OTHER AWARDS

The Society began a program of awarding gold and silver medals to the candidates who achieved the highest and second highest grades on the CPA examination. Professor Joseph Cerny of the University of Mississippi initiated the program at the June, 1950 meeting, and the first medals were awarded to the high scorers on the May, 1950 examination. The awards were made on the basis of a weighted average of grades on the four parts of the examination. The following weights were assigned: Practice, five; Auditing, four; Theory, three; and Commercial Law, two.

The winner of the first gold medal was Robert L. Alexander, Jr. of Montrose, Mississippi, while Lawrence W. Curbo of Olive Branch received the first silver medal. Both candidates held B.B.A. and M.B.A. degrees from the University of Mississippi. Later recipients of the gold, silver, and eventually bronze medals are listed in Appendix B.

In May, 1951, the Society agreed to award a medal to "the honor graduate in Accountancy in each of the four-year schools of Commerce and Industry in Mississippi." The first awards were presented at the end of the 1951-1952 academic year. Carl W. Nabors of Water Valley received the medal at the University of Mississippi, and Thomas J. King of Columbus earned the award at Mississippi State College. William Lloyd Sconiers of Ocean Springs became the first student to win the honor at Mississippi Southern College in 1953-1954.

In 1958, the Society voted to establish two scholarships for high school seniors who chose accountancy.

tancy as their major. Recipients were selected on the basis of a test conducted at ten locations throughout the State. High school principals could select two high school seniors to take the test. The Society offered \$200 for first place and \$100 for second place. Sixty-six students—thirty-five boys and thirty-one girls—participated in the examination on March 5, 1960. The committee suggested that more publicity was needed to increase the number of participants, especially boys, because additional persons were vitally needed as professional accountants.

## SOUTHERN STATES CONFERENCE OF CPAS (SSCCPA)

Mississippi CPAs helped to organize the Southern States Accountants Conference held in Memphis during 1938. Although the organization did not meet throughout World War II, representatives from ten states (Alabama, Arkansas, Florida, Georgia, Kentucky, Louisiana, Mississippi, Oklahoma, Tennessee, and Texas) gathered in Jackson in early 1946 to reactivate the Conference. Initially, the plans were to hold meetings every two years, alternating locations between sites east of the Mississippi River and sites west of the Mississippi River. The Florida Society agreed to host the first post-War meeting in Jacksonville in late May, 1946. Over 300 CPAs attended this first post-war conference. A 1947 meeting was held in San Antonio, Texas, and in 1949, the Conference was held in Louisville, Kentucky, with over 300 attendees. It was agreed in Louisville that the popularity of the meetings warranted their being held annually. The 1950 meeting that convened at the Edgewater Gulf Hotel in Biloxi was co-sponsored by the Mississippi and Alabama Societies of CPAs. More than four hundred persons attended. William B. Roberts of Gulfport was the SSCCPA president that year and simultaneously president of the MSCPA.

Silas M. Simmons of Natchez presented a discussion entitled “Tax Accounting Problems of the Landowner Resulting from Oil and Gas Leases and Royalties.”

There is some question as to how many attendees traveled great distances for the meetings. For example, of the over 300 in attendance at the 1949 Louisville meeting, only four were from Mississippi, the state that was to be the co-host the next year. The 1950 meeting on the Mississippi Gulf Coast was co-hosted by both Alabama and Mississippi, and served as the annual conference for each of those two state societies. Thus, attendance was probably heavily weighted by CPAs from those two states. Similarly, the 1952 meeting in Savannah served as the annual meeting for both the Georgia and Florida state societies.

By 1950, the annual conference was well recognized nationally as an exceptional meeting. For example, speakers at the 1950 Mississippi meeting included John Carey and Carman Blough of the American Institute, and Institute president J. Harold Stewart. The conference president noted that the meeting was planned for the entire family. According to the program, registration fees were \$20 for members and \$12.50 for “wives” (not spouses, despite the fact that even Mississippi had several women who were active in the state society at that time). That fee included two banquets (one a “shrimp jamboree”), three lunches, and one breakfast. The meeting was again held in Mississippi in 1961 at the Edgewater Gulf Hotel in Bi-



Pictured are James W. Davis, Edward A. DeMiller, Clive F. Dunham, Dean Tonya Flesher and H. E. Peery. Edward A. DeMiller was one of the first inductees into The University of Mississippi Hall of Fame in 1989.

loxi. Edward A. DeMiller, Jr. of Jackson, who had been the 1959-1960 MSCPA president, was the 1961 president of the SSCCPA. Other Mississippians to serve as SSCCPA president included George R. Rea in 1970-71, Joseph F. Curry in 1977-78, and Bill Rush Mosby in 1983-84

The objective of the SSCCPA was to provide professional education to accountants who could not attend the American Institute of Accountants’ (now AICPA) annual meetings. Secondary objectives were:

*to unite the Certified Public Accountants in*



*the member states, to promote and maintain high professional and moral standards within the profession of certified public accountancy; to assist the member states and the American Institute of Accountants in the maintenance of high standards for the certificate in the member states; to safeguard the interest of its members; to advance accounting research; to develop and improve accountancy education; to encourage young men and women to study for and enter the certified public accountancy profession and to encourage cordial relations with all certified public accountants.*

The SSCCPA was the first regional group to prepare a formal set of by-laws and a continuing organization. Initially, each member state had one representative on the executive board of the SSCCPA, but that number was increased to two per state in 1951. Officers were then selected from the executive board with the idea that the person elected as president would represent the host state at the next annual conference.

Once it was decided that the conferences were successful, formal incorporation took place. The 1956 Executive Committee authorized the application for a charter at a meeting on June 12, 1956. A non-profit charter was received on September 14, 1956, under the name of the Southern States Accountants Conference. That name was changed on September 25, 1956, to Southern States Conference of Certified Public Accountants. This latter name change may have had significant political meaning. As early as the 1947 meeting in San Antonio, one of the speakers, Texan Jay Phillips, later an AICPA president, spoke on the problem of noncertified accountants trying to get laws throughout the South changed to abolish the word "certified." The objective was to place noncertified accountants on an equal footing with the CPAs. The view of the CPAs was that the noncertified accountants were trying to water down professional standards. Thus, the 1956 name change may have been an overt attempt to keep non-CPAs from attending the conferences.

By the 1970s, the conference had lost members as, one-by-one, the original ten state societies began withdrawing from the group. Mississippi was one of the three final members (the other two were Arkansas and Oklahoma) when the group disbanded in 1984 fol-

lowing another meeting at the Edgewater Beach Hotel in Biloxi. Bill Rush Mosby of Natchez was the final president of the Southern States Conference. The remaining treasury of the SSCCPA was divided among the three state societies (about \$2,200 per state) still remaining as members. The final act of the Southern States Conference Board of Directors was a proposal that the remaining funds would go to an educational foundation. The MSCPA Board of Governors concurred and Mississippi's \$2,200 was given to the MSCPA Educational Foundation.

In the early years, the Southern states had relatively few CPAs, and the annual meetings of the state societies were themselves relatively small. As a result, a joint meeting of CPAs from the 10 Southern states allowed for an economical meeting. As the number of CPAs increased in the late 1960s, the meetings grew larger. At the same time, the state society meetings had grown larger and could now offer attractive programs without a need for traveling long distances to meet with CPAs from other states. As a result the SSCCPAS disbanded. It had served its purpose over more than three decades. Just as the American Institute of CPAs eventually found it necessary to stop holding annual conferences for its membership, the SSCCPA similarly reached a time when it was no longer providing a service that the state societies could not provide. There were similar regional groups in other parts of the country.

## TAX ISSUES AND RELATIONS WITH OTHER PROFESSIONALS

Beginning in 1950, the Lawyers and Certified Public Accountants' Tax Institute of Mississippi was co-sponsored by the Mississippi Society of Certified Public Accountants and the Mississippi State Bar Association. Four annual meetings were held and thereafter the tax conference met in conjunction with the fall meeting of the Society.

During the 1940's and 1950's, conflict over tax practice erupted at the national level between lawyers and CPAs. The American Institute's executive director, John L. Carey, observed in 1948, "Attempts to resolve the problem by negotiation between the two

professions have not been notably successful, and at this time open warfare wages on many fronts.” Such was not the case in Mississippi. The Society and the Mississippi State Bar Association cooperated to avoid serious conflict within the State. A Society Committee on Cooperation with the Bar was instrumental in establishing a Mississippi Conference of Lawyers and Certified Public Accountants. A committee member stated, “We believe that relations between the two professions in Mississippi are the best of any state in the country, and we want to welcome the lawyers to discuss and study our problems with us.” Thomas R. Ward and Fred T. Neely served in 1952 as the first representatives of the Society. Members of the Bar were invited to attend the technical sessions related to taxation at meetings of the Society, and the Bar Association invited CPAs to attend tax sessions conducted at its meetings. By 1960, the Committee on Cooperation with the Bar favored informal personal contact between accountants and lawyers rather than a formal conference to formulate a set of principles delineating tax practice of lawyers and accountants.

The Society participated in three Estate Planning Conferences held at the University of Mississippi in 1953, 1954, and 1955. Cosponsors were the University of Mississippi, the Mississippi State Bar, the Mississippi Chapter of Chartered Life Underwriters, the Mississippi Association of Life Underwriters, and the Trust Officials of Mississippi.

Relations between Mississippi CPAs and bankers were generally good during the period from 1945 to 1960. The Society sponsored programs designed to aid bankers in the use of financial statements and reports prepared by accountants. In 1948, the Society Committee on Cooperation with Bankers and Other Credit Grantors mailed pamphlets entitled “What Does an Auditor’s Certificate Mean?” to bankers of the State. At a meeting of the Mississippi Bankers Association in 1949, several Mississippi CPAs explained implications of the auditor’s certificate. Bankers were frequently invited to attend local chapter meetings and technical sessions of the Society meetings.

## CONTINUED PROGRESS IN ACCOUNTANCY EDUCATION

Educational programs in accountancy were further strengthened at State-supported institutions during the period between 1945 and 1960. In 1950, one faculty member in the state held a Ph. D. degree and a CPA certificate, eight held CPA certificates, and three held LL. B. degrees.

In the late 1940’s the Department of Accountancy at the University of Mississippi cooperated with the Mississippi Society of Certified Public Accountants to establish an internship program for accountancy students. Members of the Society were requested to employ advanced students at a salary scale to be agreed upon by the CPA and the student.



University of Southern Mississippi  
Lucas Administration Building

Advanced undergraduate and graduate students received academic credit for work done in the offices of CPAs. The number of credit hours allowed was determined by the length of time devoted to such employment. The student and the employer were required to submit written summaries of the student’s performance.

The Master of Professional Accountancy degree was first offered at Ole Miss in 1951. Eighteen hours of graduate level accountancy courses were offered, and ten additional courses in accountancy were offered for either undergraduate or graduate credit. Completion of the course entitled “Internship in Public Accountancy” was one requirement for the degree.

In 1951, Clive F. Dunham, Ph. D., CPA, became Dean of the School of Commerce and Business Administration. Through Dunham’s support, Alpha Theta chapter of Beta Alpha Psi, the national accounting fraternity, was installed at the University of Mississippi in 1951. The organization succeeded the university chapter of the Auxiliary of the Mississippi Society of Certified Public Accountants.

The accountancy program at Mississippi State College in Starkville offered three areas of specialization—Industrial Accounting, Public Accounting,

and General Accounting—and students majoring in Accountancy elected one of the three options. The department encouraged all students to complete twelve weeks of actual employment ‘in accountancy prior to their graduation. The Internship Training Program at the institution was inaugurated in the summer of 1947 when several members of the Mississippi Society of Certified Public Accountants employed six students. The Master of Professional Accountancy degree was first offered by the school in 1950; and in 1951, two such degrees were conferred. Beginning in 1946, the Department of Accounting sponsored a CPA Coaching Course of intensive preparation for the CPA examination. The course had an enrollment of 31 in the fall of 1950, with participants from five states. Professor W. W. Littlejohn became the first educator to serve as President of the Society in 1951-1952. He was editor of the *Mississippi Certified Public Accountant*, and had served the Society in many other capacities since joining the school in 1937.


The Division of Commerce was established at Mississippi Southern College in 1946, and a major in Accountancy was first offered during the academic year 1949-1950. The School of Business Administration was created in 1957. The large influx of persons into the accounting profession was evident as 49 degrees in accounting were awarded in 1950. During the mid-1950s, however, the school experienced a decrease in the number of accounting graduates with a low of 13 in 1956. The number of graduates increased rapidly during the latter part of the decade to 48 in 1958 and 43 in 1959.

## SUMMARY OF THE POSTWAR PERIOD

The period between 1945 and 1960 was characterized by the rapid growth of the economy and accountancy profession. Wartime restrictions were replaced by increased industrial production and high employment. New accounting jobs brought more individuals into the profession. And, the new individuals coming into the profession were often recent graduates who had taken advantage of the GI Bill of Rights (GI Bill) to fund the educations that their lot in life would have otherwise denied them. The accounting programs at the state universities grew tremendously from the influx of soldiers returning from war. The continual

struggle in Mississippi regarding accountancy legislation prevented the profession from reaching its optimistic goals. The non-certified public accountants had become well organized and sought recognition through state laws. The MSCPA opposed any compromise that would lower the standards of the profession or grant the distinction of “CPA” to anyone who had not passed the uniform examination. The Society also opposed any law that would create two classes of public accountants. Through 1958, the MSCPA was successful in its efforts to defeat all objectionable legislation; on the other hand, it was prohibited from introducing amendments to strengthen the existing law, because opening up an opportunity in the legislature would give non-CPAs a chance for political advantage. The Mississippi Supreme Court did declare unconstitutional that portion of the Public Accountancy law that restricted to CPAs and lawyers the privilege of preparing tax returns for compensation.

Membership in the MSCPA increased nearly threefold during the period from 1945 to 1960. Local chapters were organized throughout the state, and the Auxiliary of the Society was created to stimulate the interest of students and persons employed by CPAs. Award programs were instigated and a broad public relations program was undertaken to educate the public regarding the professional qualifications and services offered by CPAs. The Society was active on a number of fronts throughout the period.

While the professional society in Mississippi and its limited resources were preoccupied with the legislative struggle, many other worthwhile projects may have been neglected. At the same time, however, giant strides were taken by the profession nationally. The fact that several other states experienced difficulties similar to those existing in Mississippi was little consolation to the State’s CPAs. The end of the legislative struggle in 1960 marked the beginning of a sustained program of professional advancement on the part of Mississippi CPAs. The attention of the Society was directed toward positive, forward looking programs designed to help practitioners meet the challenges of the expanding economy. The professional CPAs in the State were determined to keep pace with national developments in the practice of accountancy. 



# 5 PERIOD OF DYNAMIC GROWTH: 1960-1972

*"Vocational advice always ends with the admonition that the top is reached only by hard work, sacrifice, and self-discipline. Public accounting is a little tougher."*

*—[Jennie M. Palen, CPA, 1953].*

During the post-war period prior to 1960, the accountancy profession in Mississippi had assumed a defensive position. At each biennial session of the legislature, at least one and sometimes as many as four bills challenging the existing accountancy law were introduced and were supported by the powerful Mississippi Association of Public Accountants, a group composed of non-certified accountants. The CPAs of the state opposed every act that would alter the existing law; and the well-organized defense led by the MSCPA was successful on each occasion, although sometimes by a narrow margin. The end of the legislative struggle in 1960 marked the beginning of a sustained program of professional advancement on the part of Mississippi CPAs. The attention of the society became focused on positive, forward-looking programs designed to help practitioners meet the challenges of the expanding economy. Gerald Piltz, MSCPA president for 1960-61, expressed the optimistic attitude of the organization with the following words: "We in Mississippi are on the threshold of a 'new frontier' in accounting. The prospects for our professional services in our state have hardly been explored."

## VOLUNTEER LEADERSHIP DURING THE PERIOD

Mississippi CPAs serving as president of the Society during the period were as follows:

1960-1961	Gerald Piltz
1961-1962	Lamar Rogers
1962-1963	Thomas A. Ross, Jr.
1963-1964	Jimmie M. O'Neil
1964-1965	William A. Simmons
1965-1966	Frank L. Giffin
1966-1967	Ralph F. Neely
1967-1968	Alvin Word, Jr.
1968-1969	John Watkins
1969-1970	Sandford E. Powell
1970-1971	N. Kenneth Nail
1971-1972	John W. Morgan, Jr.

### 1960-1961, Gerald Piltz

Gerald (Jerry) Piltz, a Biloxi CPA with the firm of Piltz, Simmons & Co. (later Piltz, Williams, La Rosa & Co.) and the 1960-61 president, was born August 11, 1925, in Greenwood. He graduated from Greenwood High School in 1943 and immediately entered the Army, staying until 1946; he reached the rank of Master Sergeant while serving in the South Pacific.



Gerald Piltz, MSCPA  
president 1960-61

He was a 1949 honors graduate of Louisiana State University, where he was inducted into the Beta Alpha Psi honorary. Following graduation, he joined the New Orleans firm of Barton, Pilie', Jones & Wermuth, CPAs, passed the November 1950 CPA Exam, and in 1953

achieved partnership status and opened that firm's Biloxi office where he was the resident partner. At the national level, Piltz served five years on the governing Council of the AICPA (1960-61 and 1971-74). He hosted his 1961 annual meeting in his hometown of Biloxi at the Buena Vista Beach Hotel with the meeting also serving as the convention for the Southern States Conference of CPAs. In civic affairs, he was the secretary-treasurer and director of the Gulf Coast Carnival Association and treasurer of the Gulf Coast Coliseum Commission, the latter an appointment made by Governor William Winter. In addition, Piltz served as an officer for the Biloxi Chamber of Commerce, the Biloxi Business Men's Club, and for various Carnival organizations, including the Revelers, which he served as president for at least eleven years. He was the recipient of the 1988 MSCPA Public Service Award. Piltz received a good deal of publicity in 1980, when at the age of 55 he was supposed to have open-heart surgery. However, the surgical team at Ochsner Foundation Hospital in New Orleans experimented with a new balloon-type of angioplasty treatment, which was successful. Piltz was the first person at Ochsner to receive the experimental treatment. The result was that the painful six-month ordeal that usually involved cutting open the patient's ribs was completed painlessly in a single day by sticking a balloon in a vein in Piltz' leg. The pioneering surgery was successful and Piltz lived another 33 years. Piltz passed away on May 24, 2013, at the age of 87. Because he was only 35 years old when he was elected president, he lived for another 52 years after stepping down from the MSCPA's highest office. However, although he maintained his membership, he was not particularly active in Society affairs in later years.

#### 1961-1962, Lamar G. Rogers

Lamar Gordon Rogers was with the Natchez firm of Silas M. Simmons & Company. Rogers was born in Pachuta, Clark County, Mississippi, on June 11, 1916, but by 1920 was living in Dekalb in Kemper County. He attended Millsaps College. His first job out of college was with



Lamar Rogers, MSCPA  
president 1961-62

the Burroughs Adding Machine Company. He entered the Army in July, 1942. Following the War, he moved to Natchez to join the Silas Simmons firm, becoming a partner on January 1, 1951. He remained with the firm until his retirement in 1987. Prior to his presidency, Rogers had served on the Board of governors and as the 1957-58 Society treasurer. He hosted his 1962 annual meeting at the Edgewater Gulf Hotel in Biloxi. At the time of his presidency, the Society's membership numbered approximately 300. Although the number of meeting attendees was not given, a newspaper article noted that it was a record attendance; perhaps because one of the dinners was billed as a "shrimp jamboree." Rogers passed away on October 3, 2002, at the age of 86.

#### 1962-1963,

#### Thomas A. Ross, Jr.

Thomas Albert Ross, Jr. was born in Jackson on September 22, 1926. The son of a Jackson CPA, he graduated from Central High School in 1944 and the University of Mississippi in 1949. Before being elected MSCPA president, Ross chaired the Legislative Committee and the Professional Ethics Committee. At the national level, Ross served on the AICPA Council and on the National Ethics Committee, the Trial Board, and the National Review Board. He was a partner in the Jackson firm of Ross, Eubanks, Betts & Co. He also served a five-year term on the State Board of Public Accountancy and during that time on various committees of NASBA. His civic contributions included the Mississippi Heart Association and Junior Achievement. He was also active in the North Jackson Kiwanis Club and had a strong interest in barbershop singing. Ross died February 10, 2007, at the age of 80. His obituary encouraged memorial gifts be made to the MSCPA Ross/Nickey Scholarship Fund.



Thomas A. Ross, Jr., MSCPA  
president 1962-63

#### 1963-1964, Jimmie M. O'Neil

The 1963-64 president was Jimmie Marshall O'Neil of Laurel, MS. He was born in August, 1920. Over two decades after serving as president, O'Neil

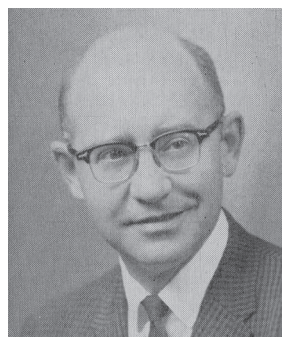
would receive the 1985 MSCPA Public Service Award. O'Neil had served as a Lieutenant in the U. S. Army where he conducted auditing services in China, India, and Burma. O'Neil is unique within the organization in that the Nominations Committee never nominated him; he was nominated from the floor when a large number of members were unhappy with both of the names that were brought forth by the Committee. The Nominations Committee came forth with the names of Marion M. Winkler of Tupelo and B. H. Hirsberg from Clarksdale. Both had been nominated previously and had lost in the previous elections. O'Neil's friends nominated him from the floor and he won the election. Within the Society, he is best known for organizing the MSCPA Insurance Trust Committee in 1980, which was responsible for the present MSCPA Hospitalization/Life Insurance program. In Laurel, he served as a volunteer on the United Way Campaign, the Jaycees, Chamber of Commerce, Small Business Administration, Exchange Club, Red Cross, and at the First United Methodist Church. O'Neil died on September 8, 2005, at the age of 85.



Jimmie M. O'Neil, MSCPA  
president 1963-64

#### 1964-1965, William A. Simmons

William (Bill) Asbury Simmons of Starkville was a noted professor of accountancy at Mississippi State University who also was a well-known CPA practitioner in the city. Simmons was born January 30, 1924, in Lauderdale, Mississippi, and was raised in the community of Kewanee. He attended Dixie Highway School and graduated as valedictorian. He went on to Meridian Junior College where he graduated with highest honors. He then spent a year in the



William A. Simmons, MSCPA  
president 1964-65

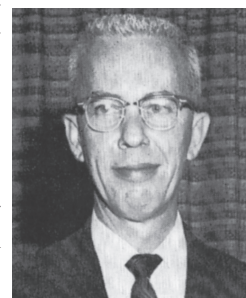
Army after World War II, processing servicemen out of the military. He attended Mississippi State University, majored in accounting and received both bachelors and masters degrees. He passed the CPA Exam at his first sitting and practiced accounting part-time while working full time teaching account-

ing at Mississippi State for 39 years. He was a beloved teacher and won the award as the outstanding teacher in the School of Business. By 1965, the MSCPA consisted of 360 members, and a large number of them attended the Simmons-hosted annual meeting in Biloxi at the Broadwater Beach Hotel. That meeting included a style show for the wives and a dinner dance featuring Danny Martin

and the Novelaires from Pensacola. The keynote address at the annual meeting was Jackson attorney C. Arthur Sullivan, whose speech was entitled "Title VII of the Civil Rights Act." In addition to his MSCPA activities, Simmons was also active in the Northeast Mississippi and Starkville Chapters of the Institute of Management Accountants. After his retirement from the University in 1987, he practiced accounting full time until 2014. At that time, he was the oldest practicing CPA in the State. Outside of accounting, Simmons was a Rotarian and an active member of the Methodist Church, serving as the unpaid church treasurer for 28 years. Simmons passed away on July 12, 2019, at the age of 95. He had survived for 54 years after stepping down as president, and had remained loyal to the Society throughout his life.

#### 1965-1966, Frank L. Giffin

Frank Loe Giffin was a Meridian CPA with the firm of Rea, Shaw, Giffin & Stuart, who was born July 16, 1921 in Highpoint, Winston County, Mississippi. He was the presi-



Frank L. Giffin, MSCPA  
president 1965-66

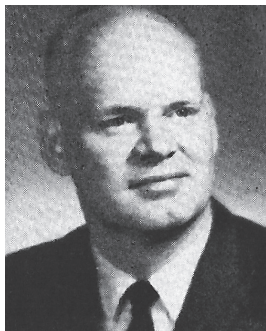
dent of his senior class at Louisville, Mississippi, High School in 1937-38 and was a veteran of World War II, serving from October of 1942 until October 1945 and attaining the rank of staff sergeant. His financial abilities were recognized early as he was the 1941-42 treasurer of the YMCA Cabinet while attending Mississippi State College. Giffin's first MSCPA activity occurred even before he became a CPA in that he was the president of the Society's short-lived Auxiliary in 1949 when he was a non-certified staff accountant with the Meridian firm of Ward & Rea, CPAs. Thus, he was one of two individuals to serve as president of



the Auxiliary and the parent Society (the other was Alvin Word of Jackson). By the time Giffin hosted his 1966 annual meeting at the Broadwater Beach Hotel in Biloxi, the MSCPA had over 400 members. Giffin may have created a first in that he invited a woman CPA to be the keynote speaker; Miss Jean Hunt, a partner with a Birmingham CPA firm, spoke on the topic of "A CPA Firm's Experience with Automatic Data Processing (ADP)." Her message included (1) Why accounting firms needed punched-card data processing, (2) What other CPA firms are doing with ADP, (3) What accounting services banks and service bureaus in the area were offering customers, and (4) What the AICPA had done with respect to ADP and computers. Giffin had recognized that the computer was rearing its ugly head amidst the accounting profession and Society members had to be aware of what was coming. In civic affairs, Giffin was active with the Lauderdale County Red Cross, the Lauderdale County Council on Alcoholism, the Meridian Jaycees, and the Meridian Chamber of Commerce. Giffin died of heart failure on December 16, 1998, in his home near Meridian.

#### 1966-1967, Ralph F. Neely

Ralph Franklin Neely, the 1966-67 MSCPA president, was another legacy president; his father Fred T. Neely had been the 1941-42 president of the Society. A



Ralph F. Neely, MSCPA  
president 1966-67

graduate of Mississippi State University, he practiced in his father's Greenwood CPA firm, Fred T. Neely and Company. Neely was born February 26, 1927 while his parents were briefly living in California, but moved to Greenwood the same year. He represented Mississippi as a member of the executive committee of the

Southern States Conference of CPAs. He helped organize and served as first president of the MSCPA Delta Chapter in 1960. Neely was an original trustee of the MSCPA Education Foundation in 1972. In 2016, the Foundation named one of its graduate scholarships to honor his long-time service as a trustee. With respect to civic affairs, Ralph was a president of the Greenwood

Kiwanis Club, chairman of the administrative board and Sunday School teacher at First United Methodist Church, treasurer of the Greater Greenwood Foundation of the Arts, a member of the board of directors of Pillow Academy and the Greenwood-Leflore County Chamber of Commerce. For many years he was a regular participant in the MSCPA tennis tournament at the annual meeting. He had previously played on the tennis teams at Greenwood High School and at Mississippi State University. In 1955, he was the inaugural president of the Greenwood Tennis Association and in subsequent years was instrumental in popularizing adult tennis tournaments in Greenwood. Ralph, now 93 years of age, has retired and with his wife lives in a retirement facility in Oxford.

#### 1967-1968, Alvin Word, Jr.

Jackson CPA Alvin Word, Jr., born on May 4, 1922, in Jackson, was the 1967-68 president. He served in the Army Air Force during World War II. Following the War, he joined the CPA firm of Miller and Mi-



Alvin Word, Jr., MSCPA  
president 1967-68

azza, and was working for that firm in 1947, although he did not graduate from Mississippi College with his accounting degree until 1949. Following graduation, he stayed with the Jackson CPA firm that he was destined to become a partner in: the firm that became Miazza, DeMiller & Word (later DeMiller, Denny, Word & Compa-

ny). He passed the CPA Exam in 1951 and by mid-1953 was the president of the Jackson Chapter of the MSCPA. Like 1965-66 president Frank Giffin, Word began his MSCPA activities before he was a CPA in that he was the 1950 president of the Society's short-lived Auxiliary for students and non-certified members. He was elected as the Society treasurer in 1960. Word was a supporter of continuing professional education for CPAs and was one of the 15 members who participated in the 1963 voluntary CPE program that awarded certificates of completion to members who attended what was then a voluntary program of con-

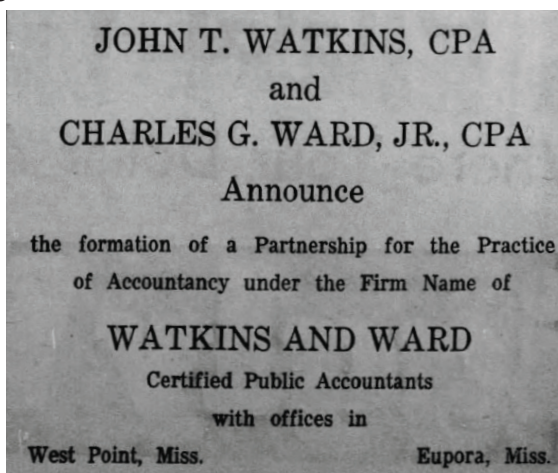
tinuing education; those attending at least 40 hours of CPA received certificates. As usual, Word hosted the annual meeting in Biloxi where the big event of the business meeting was a vote as to whether the MSCPA would adopt the ethical code of the AICPA. The proposal passed. Following his presidency, in 1969, Word served as chairman of the MSCPA Long-Range Planning Committee. Word's civic activities included the Jackson Civitan Club, the Mississippi Economic Council, Broadmoor Baptist Church (where he was a founding member and which he served as treasurer for many years), and the Mississippi Estate Planning Council. Word died February 23, 2003, in Ridgeland at the age of 80.

### 1968-1969, John T. Watkins

John Thomas Watkins, a West Point, Mississippi CPA, was born November 8, 1924 in Holly Springs, Mississippi. He graduated from Holly Springs High School in 1942 and continued his education at Mississippi State College where he received a bachelors degree in accounting in 1945 and a masters degree in 1948. In 1944-45, he served as president of the Mississippi State College YMCA, a position elected by the entire student body. He taught accounting at Mississippi State from 1946 to 1950. He began his public accounting career in 1949, passed the November 1949 CPA Exam, and was a sole practitioner in West Point until 1962 when he joined into partnership with Charles G. Ward, Jr. in 1962 and then James Lee Stafford in 1968. Over the years, the firm of Watkins, Ward & Stafford has grown into one of the largest CPA firms in the state, with offices in at least 14 Mississippi cities. Watkins was also active in the Northeast Mississippi Chapter of the National Association of Accountants (now Institute of Management Accountants) and served as the chapter president for 1962-63. During that same time period, he was also the president of the Northeast Chapter of the



John Watkins, MSCPA  
president 1968-69



MSCPA; thus, 1962 was a busy year for Watkins as he was president of two accounting groups and merged his CPA firm into a partnership. His civic activities included 21 years of service on the Golden Triangle Regional Airport Commission. He was a long-time Rotary Club member and president; he also served on the MSU Development Foundation and was an active member of the Bulldog Club. He was a member of the West Point First United Methodist Church for 60 years where he held many administrative board positions and committee chairmanships. He was also an ardent golfer and participated in local area tournaments. Watkins passed away January 4, 2008, at the age of 83 at his home in Madison. He was buried in West Point.

### 1969-1970, Sandford E. Powell

Sandford (Sam) Eugene Powell, a partner in the firm of Moore and Powell of Biloxi, was the 1969-70 Society president. He was born in Hattiesburg on September 16, 1915; his parents soon moved to Georgetown in Copiah County, and Powell was a 1933 graduate of Georgetown High School where he was selected as best all-around student and best athlete. He then went on to Ole Miss where he played on the baseball team and graduated in 1937. Following college he moved to Biloxi to work in the CPA firm of Charles J. Moore. During World War II, he served in the Army for three years as a Warrant Officer. He passed the CPA Exam in 1953 and immediately became a partner in the firm with Charles J. Moore. Prior to being elected Society president, he had served as MSCPA treasurer and as chairman of several committees. He was also president of the Gulf Coast Chapter of the Society. He was able to host his 1970 50<sup>th</sup> anniversary annual meeting in his hometown of Biloxi. The golden anniversary celebration included a reception at Mary Mahoney's French House Courtyard. In civic affairs,



Sandford E. Powell,  
MSCPA president 1969-70

Powell served as president of the Biloxi Rotary Club, the Biloxi Chamber of Commerce, and the Coast Council of Chambers of Commerce. He was also active on the United Fund Board of Directors, the First Baptist Church, and the Masonic Lodge. Unfortunately, Powell died in a one-car wreck on August 29, 1976, in Biloxi at the age of 60.



N. Kenneth Nail, MSCP  
president 1970-71

#### 1970-1971, N. Kenneth Nail

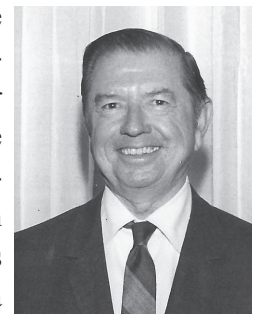
Norman Kenneth Nail, a native of Grenada, Mississippi, was born August 23, 1922. He was the senior partner in the Tupelo firm of Nail, McKinney, Tate & Robinson (formerly Lilly, Nail & Greer, and then Lilly, Nail, McKinney & Tate). He was a 1940 graduate of Grenada High School in a class that also included future governor William Winter. Winter was the class valedictorian and Nail was the Salutatorian. Following high school, Nail began his college education with two years at Millsaps College, but World War II intervened and he became a member of the Army Air Force through 1945; he served as a navigator on 30 bombing missions over German-occupied territory. Following the War, he stayed closer to home for his education by attending Ole Miss. In the 1990s, Nail served as president of the Mississippi 8<sup>th</sup> Air Force Historical Society and in early 2000 published a book entitled *Mississippians in the Mighty Eighth*, which documented the war stories of Mississippians who flew for the 8<sup>th</sup> Army Air Force, "the greatest air armada the world has ever seen, and whose like will never be seen again." Nail has stated that sometimes as many as a thousand planes would embark simultaneously on a single mission.

In 1972, Nail was appointed to the State Board of Public Accountancy and served for seven years through mid-1979. Nail was a 1947 graduate of the University of Mississippi and later, in 1976, became the founding chairman of what would become the School of Accountancy Advisory Council at Ole Miss, serving from 1976 through 1988. Through this

chairmanship position, Nail played an important role in the establishment of the schools of accountancy at the three largest universities in the state. Although he was primarily focused on the program at Ole Miss, he realized that establishing separate schools at the other two universities would facilitate the creation of a program at his alma mater. Thus, he saw to it that when the Board of the Institutions of Higher Learning was considering the separate-school movement, the outcome would include separate schools at all three universities. Late in life, after retiring from accountancy, Nail, a long-time bibliophile, opened a used and rare book shop (the Cottage Book Shop) in Tupelo. Nail passed away on April 7, 2004, at the age of 81. Ken's son, John P. Nail, is also a CPA with his father's old firm.

#### 1971-1972, John W. Morgan, Jr.

John Walton Morgan, Jr., the 1971-1972 president, was a lifelong Jackson resident except for his college years. Born March 25, 1913, he was a graduate of Jackson Central High School, Hinds Junior College (where he played the number one position on the tennis team), Centenary College in Shreveport, and completed his accounting studies at Louisiana State University. He was a veteran of World War II, but was working as an accountant for a construction company before enlisting. He had previously worked as an insurance agent. In 1949, he started his own public accounting firm, John W. Morgan & Co. He was president of the Mississippi Economic Council and served on the governing board of the AICPA. He helped found the Southern Association of Accounting Firms and served as that group's executive director until 1993. Although he had previously attended the annual meeting in Biloxi for many years, Morgan got his start in MSCP leadership activities in 1961 when he was elected president of the Jackson Chapter; he later served on numerous MSCP committees over the years and chaired the 1969-70 committee where he oversaw many of the earliest CPE offerings by the State Society. Because he was the MSCP's



John W. Morgan, Jr.,  
MSCPA president 1971-72



biggest advocate of continuing professional education, Morgan parleyed his committee work related to CPE offerings into a nomination for the president of the Society. Following his term as president, Morgan served from 1973 to 1979 on the three-member State Board of Public Accountancy, including the last three years as chairman. He was an active member of Galloway Memorial United Methodist Church. Morgan died in Jackson on December 6, 1995, at the age of 82. His namesake son, John W. Morgan III, is also a CPA who worked in the father's firm.

## MEMBERSHIP ACTIVITIES

Membership in the MSCPA increased substantially during the decade of the 1960s from 256 in 1960 to 360 in 1965, over 400 in 1966, and more than 500 in 1970, and the membership would reach nearly a thousand by 1976. The annual spring meetings were usually held in Biloxi and the fall meetings in Jackson. However, in 1972, the Society met in Puerto Rico, which was the first fall meeting to be held outside of Mississippi. Thereafter, the fall meeting was discontinued and a tax institute took its place. Attendance at the 1970 June meeting in Biloxi reached an all-time record when 137 CPAs and 133 guests registered. The Society also hosted the Southern States Conference of CPAs in 1961 and 1971, which meant that CPAs from nine other states joined in with their Mississippi comrades.

By 1960, seven local chapters had been organized within the State. In 1964 the Meridian chapter merged with the Southeast chapter, which later was divided into the Southeast and East Central chapters. Seven chapters—Northeast, Delta, Central, Southwest, East Central, Southeast, and Gulf Coast have been active since that time. The Delta Chapter was subdivided in 2012 with the northern part of the region designated as a new Northwest Chapter. A ninth

1963-64 MSCPA officers



Officers and board of governors are, left to right, seated: Thomas A. Ross, Jr.; Jimmie M. O'Neil, president; William A. Simmons, vice president and president elect; standing: E. Griffin Alford, treasurer; Ralph F. Neely; John T. Watkins, secretary; Frank L. Giffin.

chapter, the North Central chapter, consisting of eight counties, was also formed in 2012. Thus, in 2020, the MSCPA has nine local chapters. Local chapters became an integral part of the Society in the 1960s, and the MSCPA by-laws stipulated that fourteen members of the Board of Governors were to be elected by the local chapters. Four officers elected by the statewide organization completed the eighteen-member Board of Governors.

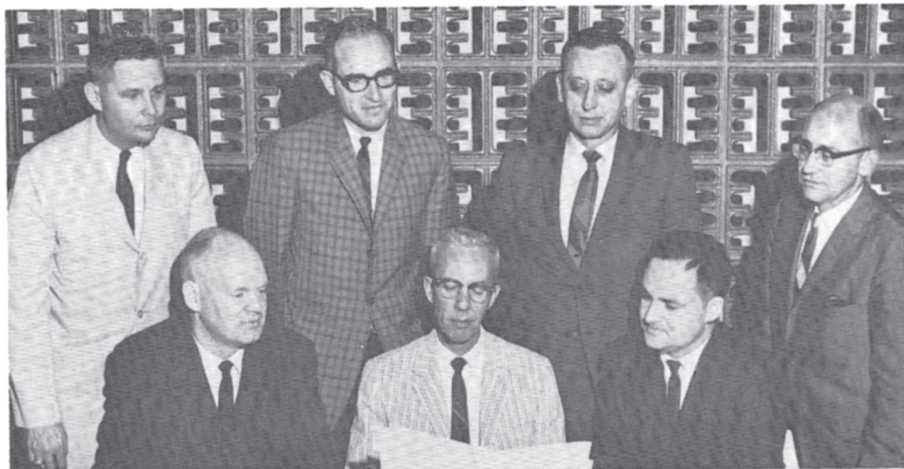
The local chapters met monthly or bi-monthly except during the spring "busy season." Most chapters held luncheon or dinner meetings that were followed by a technical session. The relatively short distances

1964-65 MSCPA officers



New officers and members of the board of governors of the Mississippi Society of CPAs include: left to right, Frank Hagaman, board member; Sam Powell, treasurer; Bill Simmons, president; Ralph F. Neely, secretary; Frank Giffin, vice president; Jimmie O'Neil, board member and W. C. Thomas, board member.

1965-66 MSCPA officers



**Members of the board of governors and officers of the Mississippi Society of Certified Public Accountants for the 1965-66 year are seated, left to right: Ralph Neely, vice president and president elect; Frank Giffin, president; W. C. Thomas, secretary; standing, left to right: Phillip Emerson, Rhyne Neubert, treasurer; Alvin Word and William A. Simmons, past president.**

within chapter boundaries made it feasible to schedule frequent meetings, and local groups fostered an *esprit de corps* and encouraged free and open discussion of mutual problems. Attendance at the local chapter meetings increased substantially during the period, corresponding to the growth of the Society as a whole. Each chapter elected officers annually and operated under formal by-laws. The chapters benefited from schools in the various areas and programs were frequently conducted by CPAs in the educational field. During the early 1960s, a Society Committee on Operations of Local Chapters reported that “estate planning, electronic data processing, professional development, and income taxes seem to be the main areas of interest.”

### **A CENTRAL OFFICE AND AN EXECUTIVE DIRECTOR**

In the late 1950's, the Society recognized the need for a central administrative office. A lack of funds, however, prevented its establishment until 1961, when the Society employed Don Newton, a Jackson advertising executive, as executive secretary. Newton was hired on a part-time basis for a fee of \$300 a month, and the salaries formerly paid to the secretary and

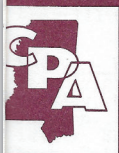
treasurer were abolished. In an effort to gain approval for establishing an executive office, the Society committee named to study the problem noted that the Society had approximately \$10,000 and suggested an increase in dues to help defray the cost. Of the ten states holding membership in the Southern States Conference of CPAs, Mississippi was the last to employ an executive secretary. Prior to establishing the administrative office, the Society engaged a speaker for the fall 1960 meeting in Jackson in the person of William J. Caldwell, Jr., the executive secretary of the Kentucky Society of CPAs. Caldwell was

originally from Yazoo City and was a 1929 accounting graduate of the University of Mississippi. The title of his speech was “A Full-Time Executive Secretary. Apparently, the 1960-61 president, Gerald Piltz, was campaigning for the Society to hire someone to manage the administrative details of the MSCPA.

Initially, the study committee had recommended employment of an executive secretary to be shared with the Mississippi State Board of Public Accountancy, but this proposal was rejected by the State Board. As a result, the Society created its own executive office to provide all public relations services, publish the annual bulletin, coordinate committee work, and perform ordinary administrative tasks. Newton reported that the office transmitted a total of 11,902 pieces of mail in 1962-1963, albeit he was working only part time for the Society.

From its inception, the office functioned well, and a Committee on Liaison with the Executive Secretary was appointed. In 1967, the committee recommended a study to determine the desirability of hiring a full-time executive secretary. Newton resigned in April, 1968. In September, the Society hired M. B. Swayze as a Consultant to open offices on a full-time basis. Swayze had served the Mississippi Economic Coun-





# Newsletter

MISSISSIPPI SOCIETY OF CERTIFIED PUBLIC ACCOUNTANTS  
705 PLAZA BUILDING P. O. BOX 808 JACKSON, MISSISSIPPI 39205

November 1968

**FINAL REMINDER: TAX INSTITUTE - FALL MEETING**  
Tax Institute - Friday, November 15, Hotel Heidelberg, Jackson.  
Your committee can plan for a better operation if you make reservations promptly. Staffs of members are eligible.  
Send reservations to address above.  
Tax Institute, \$20.00 a person (includes luncheon).  
Cocktail - Buffet Dinner-Dance - \$10.00 per person.  
Ladies luncheon & style show - \$5.00 per person.  
Refunds will be made if requests are received prior to noon, Wednesday, November 13.  
Please act now and tell others.  
Subjects: "Recent Federal Income Tax Developments."  
"Trusts and Estates, Distributions/Termination."  
"Things To Know About Section 351 Transfers."  
"Intercompany Transactions - Section 482 and The New Regulations."  
"Subchapter S - Planning and Problems."

Fall Meeting - Saturday, November 16.  
Subject - "How Does Your Practice Grow?"  
Business meeting includes awards of certificates to new members.  
Adjournment before lunch.

Errata - Your printed program should have stated that the cocktail party and dinner-dance is co-sponsored by the Jackson Society.

Annual Bulletin - W. W. Littlejohn says the 1968 Annual Bulletin will be delivered to the state office for distribution in mid-November. Envelopes are ready for its distribution to you in twenty four hours. It contains, among other things, the By-Laws as amended by the 1968 spring meeting, a list of MSCPA members with addresses, firms and telephone numbers, committee reports and the code of ethics.

Applications Approved By The Board of Governors - The following will automatically become eligible for membership unless a negative vote is submitted to the state office in writing within ten days:  
Aubrey Dale Boutwell, C. Everette Boutwell, CPA, Laurel.  
Thomas Ray Henderson, C. Everette Boutwell, CPA, Laurel.

Dates To Remember - Southern States Conference of CPA's, June 8 - 11, 1969, Skirwin Hotel, Oklahoma City and June 14 - 17, 1970, Admiral Semmes Hotel, Mobile; MSCPA spring meetings, June 5 - 7, 1969 and June 4 - 6, 1970, both at Broadwater Beach; MSCPA & SSOCPA June 13 - 16, 1971, Buena Vista.

MSCPA Newsletter November 1968

cil for nineteen years as General Manager. The appointment of Swayze was a part-time position and M. B. told the society leaders that he would do anything needed except arrange for the cocktail party at the annual convention. He was opposed to alcohol and proud of it. His first duty as director was to move a file cabinet that belonged to the society from the president's firm to the new rented office. Upon arrival Swayze opened the file cabinet and the only contents were bottles of liquor left over from the previous convention. Sometimes our convictions are challenged.

Under Swayze's leadership, the Society enjoyed increasing organizational efficiency. The number of committees was reduced by consolidating those with related functions. Although twenty-two committees

functioned in 1963, by 1970 only ten committees were necessary to execute the Society's programs. Much of the administrative detail that had been handled by officers of the Society became the responsibility of the Society office. Swayze retired in 1971 and Robert L. Nickey replaced him as the full-time Executive Director in January, 1972. Nickey had served for 13 years as Member Relations Manager of the Mississippi Economic Council in Jackson. Many Mississippi CPAs credited the increased effectiveness of the Society after 1968 to the able leadership of Swayze and later to Nickey. Swayze died September 25, 1976.

## ACTIVITIES OF THE SOCIETY

A monthly "Newsletter" informed members regarding programs, meetings, developments within the profession, and other items of interest. The executive secretary participated in planning meetings and maintained a schedule of events to insure the efficient functioning of such meetings.

The continuing education program of the AICPA was strengthened in the late 1950's. In early 1960, Mississippi Society President Edward A. DeMiller, Jr., recommended to the members a program of professional development. The program was designed primarily to aid local firms and individual practitioners, since most national firms had developed their own training programs. By 1963, a total of 270 CPAs enrolled for six courses conducted during the year.

The Professional Development Committee of the Society instituted a program to award a certificate to members who attended five days of planned courses in a year, and fifteen certificates were awarded during 1963. This awards program was the first of its kind in the nation. In 1964, the Professional Development Committee announced that the Mississippi Society led all other state societies of comparable size in course enrollments. By 1976, 18 members had earned recognition for receiving a professional development plaque signifying attendance at courses for 5 days in 5 to 7 years.





## OUR PRESIDENT SPEAKS

by  
Alvin Word, Jr.

You, the members of the Mississippi Society, have entrusted to the officers and governors important responsibilities, which if properly carried out, will require a lot of work and good judgement. We promise to do the very best according to our limited abilities to perform the work and make the proper decisions so that the results will be progress for the profession. If we are to make progress we will have to have the support of each of you, the individual members of the Society.

I know that you realize the tremendous changes taking place in the profession. Changes that we cannot fail to recognize without doing harm to our own image as a CPA and consequently causing undesirable public reaction to the profession as a whole. We must recognize that expectations have risen as far as standards for the profession are concerned. One of the ways we can measure up to these expectations is through a continuous program of self-improvement. We are undertaking an ambitious program of professional development courses for the year to help provide this means of self-improvement. Your attendance at these courses will determine the success or the failure of our program. We are counting on succeeding. Another means of meeting the challenge of the rising expectations of our profession is through attendance of local chapter meetings as well as State Society Meetings. Our presence at these meetings will help us to obtain better programs resulting in a better informed membership. Will you resolve with me to support the chapter meetings as well as the state meetings during the year?

Our responsibility to you is one of service. If we are not doing the job like you think we should, tell us so. We solicit your suggestions and active support.

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## PAST PRESIDENT'S REPORT

By  
Ralph F. Neely



I welcome this last opportunity to communicate with the more than 400 members of our very fine Mississippi Society. It has been a privilege to work with all of you during the past year, and I want to thank each of you who helped make my year as President a pleasant and memorable one.

Presidents come and go, problems appear and are solved or else we learn to live with them, but through it all our Society continues to grow, both in numbers and in service to our members. This progress is due in part to the continuity provided by our able Executive Secretary, Don Newton, in part to the willingness of each successive administration, including the committee chairmen, to take a new look at our needs and work diligently toward meeting them, and finally to a growing dynamic professional group who want progress and are willing and eager to pay its price.

The requirements of our profession and the demands made on us continue to increase as well as to become more varied. As individuals or even as firms we would find it very difficult to meet these challenges without strong professional organizations on which to rely. I urge each of you to be an active participant in our Mississippi Society and in your local Chapter so that we may have these strong organizations.

I have a great deal of respect for you, my fellow CPAs, and a great deal of pride in the high ethical standards of our profession. In all our future progress, may we keep these things in first place.

Please notify your Society office immediately when you change your address or telephone number. This insures that you will receive your mail promptly.

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### President Alvin Word's and Past President Ralph Neely's reports in the MSCPA Annual Bulletin 1967-68

In 1972, the Society membership approved a proposal to recommend that the State Board require continuing education of CPAs licensed to practice public accountancy in Mississippi. A minimum of 15 days during a three-year period with at least three days each year would be required. Acceptable programs included professional development courses of the AIC-PA, technical sessions of the Society and its chapters, formal structured in-firm programs, university or college courses, and some correspondence courses.

During the early 1960's, public relations activities were conducted by Committees on Cooperation with Bankers, Cooperation with the Legal Profession, and Cooperation with the State Board of Savings and Loan Associations, as well as committees responsible for publication of the bulletin and publicity and public relations. These committees centered their efforts on improving the relationship between CPAs and a particular segment of the business and professional community. After 1961, publication of the annual bulletin

was accomplished by the administrative office. The "President's Newsletter" also publicized activities of the Society. Throughout the decade, programs to improve the image of the profession were instituted. In 1965, 39,000 booklets entitled "Do You Know a CPA?" were enclosed in bank statements mailed by various banks in the Gulf Coast and northeast areas of the state. The booklet was later distributed in other areas of the state as acceptance by banks was achieved. In 1968, during one of the tax filing periods, the MSCPA sponsored a project entitled "Dial-A-Tax Expert," wherein CPAs were available each night to answer tax questions addressed to them at advertised telephone numbers.

In 1969, all the committees concerned with public relations were consolidated into an enlarged Public Relations, Publications, and Publicity Committee. This committee established a speakers' bureau to provide qualified persons to discuss topics related to accounting.

## AWARDS PROGRAMS

The Society Committee on Awards continued through 1966 the scholarship program designed to create an awareness of the profession among high school students. Each year, two high school seniors won scholarships awarded on the basis of an examination.

The program offering awards to outstanding college graduates in accountancy was extended to Mississippi College and Delta State College in 1963. In 1964, the exam was given in 15 locations throughout the state, with 265 high school students participating. In each location, a CPA oversaw the exam. At least five of those fifteen locations were overseen by future presidents of the MSCPAs in the persons of N. Kenneth Nail, Herman Gray, Frank Giffin, Ralph Neely, and Joseph Curry.

In 1967, the gold medal awarded to the person achieving the highest grades on the semi-annual CPA examination was renamed the Fred T. Neely award, and thereafter the program was administered by a foundation created in memory of Neely. The foundation was established as the result of a gift from Dixon Fagerberg of Phoenix, Arizona, a former vice-president of the Institute and a friend of Neely's. Fagerberg was an associate editor at the *Journal of Accountancy* and had been long impressed with the articles that Neely had published in the *Journal*.

On the November, 1969 CPA examination, Alan W. Perry of Philadelphia, Mississippi, scored the second highest grades among more than 21,000 candidates sitting for the examination throughout the Unit-

1968-69 MSCPA officers



1968-69 OFFICERS AND  
BOARD OF GOVERNORS

Officers and Board of Governors of the Mississippi Society elected during the annual spring meeting this year included, from left, seated:

Kenneth Nail, Tupelo, Secretary  
John T. Watkins, West Point, President  
Sanford E. Powell, Biloxi, Vice  
President and President-Elect

Standing are:

W. C. Thomas, Columbus, Treasurer  
L. L. McAllister, Jr., Meridian,  
member of the Board of Governors  
T. E. Lott, Jr., Columbus, member of  
the Board of Governors  
Alvin Word, Jr., Jackson, immediate  
past president and member of the  
Board of Governors

PROFESSIONAL  
DEVELOPMENT CERTIFICATES

The Mississippi Society of Certified Public Accountants was the first in the nation to offer certificates for professional development to those members who participated in five or more days of seminar study during the year. Certificates have for the past five years been presented at the annual spring meeting for professional development activity during the previous year. The following were awarded certificates for 1967-68:

Alvin Word, Jr.	William A. Pope
Hubert Armstrong	Sanford E. Powell
Charles Ellis	Benney G. Smith
Peter A. Koury	C. W. Walker, Jr.

ed States. The Institute awarded him the Elijah Watt Sells Silver Medal and the Society presented the Fred T. Neely Gold Medal to him. He held a BBA degree from the University of Mississippi. Richard C. Adkerson of Kosciusko, Mississippi, won the same award for the November, 1970, examination. He held the BS and MBA degrees from Mississippi State University. Later, the School of Accountancy at Mississippi State was named in Adkerson's honor.

## OTHER COMMITTEE ACTIVITIES

Committees on Insurance, Member Consultation Services, Disposition of an Accounting Practice, and Electronic Data Processing provided assistance to members during the early 1960's. These functions were combined under one committee, Services to Members, in 1969.

The Insurance and Pension Committee studied numerous coverage plans including medical, disability income, professional liability, and life insurance. Society members were surveyed to determine their interest in the various programs, but early plans were rejected because many members had already obtained coverage. In 1970, however, the Society adopted a medical insurance plan, after previous attempts to establish such a plan had failed.

As early as 1962, the Society studied plans for offering consultation services among members; not until 1970, however, was an effective plan activated. The increasing complexity of audit, tax, and advisory service matters, as well as the entry of national firms into the State made the need for such a service obvious.



The committee patterned its program after that of the Institute which included specific fields within the four broad areas of Management of an Accounting Practice, Accounting Theory and Auditing Procedures, Management Advisory Services, and Tax Practice. A list of CPAs available for consultation in specific areas was distributed to members.

No attempts to alter the public accountancy law were made during the 1960's, but in 1973 and for each year thereafter through 1976, such attempts were made by the non-certified public accountants of the State. Under the leadership of committee chairman Walter Denny, Jr. the Society was again successful in defeating all efforts to create a new class of accountants or to alter the public accountancy law in any way.

In 1970, the Board of Governors of the Society adopted a set of goals recommended by a Long-Range Planning Committee, specifying that by May, 1975, applicants must earn a bachelors degree before they could qualify to sit for the CPA examination. Additionally, other policies concerning administrative matters, taxation, and general objectives were delineated in publications of the Society.

The Society policy on state and local taxation required a continuing review of the tax structures. The MSCPA called for uniform taxation at the State level, and recommended improvement in the assessments of property for ad valorem taxes. It specifically mentioned adoption of a State code providing for uniform assessments and improved administrative machinery. The Society opposed any change in the Federal tax law that excluded from income the interest received

from state and local securities. Also, as a general policy, the Society endorsed the "county unit" principle of building and maintaining the roads and highways of the State. Thus, the MSCPA was promoting elements of tax policy in addition to the usual aspects of tax preparation and compliance.

## STATE BOARD ADMINISTRATION

In 1964, the Mississippi State Board of Public Accountancy changed the requirements for taking the Auditing section of the CPA examination to require all first time sitters to furnish evidence of at least one year's experience in auditing to sit for that part.

This meant that first-time candidates without experience could sit for three parts of the exam (law, theory, and accounting practice), but not auditing. The rule was rescinded in 1968 and again first-time sitters could take all four parts of the examination without prior experience.

Beginning in November, 1969, the State Board required all new candidates to pass two subjects or Accounting Practice and have an average of 45% in the remaining subjects to receive retained credit. The requirement that all candidates must sit for all parts for which credit had not been earned remained in effect.

The number of CPA certificates issued by the Mississippi State Board of Public Accountancy increased rapidly during the 1960's when more than five hundred certificates were issued. The five-hundred certificates awarded prior to 1960 had been issued during a period of twenty years—from 1940 to 1960.

Registrations exceeded the one-thousand mark for the first time in 1970, and by 1976, approximately 1,700 CPAs were registered with the State Board. Three-hundred reciprocal certificates were included in that total. Of the original waiver certificates issued in 1920, two—those of F. T. Eanes of Boise, Idaho, and R. E. Wiggins of Richmond, Virginia—remained in effect in 1970. Ben F. Mitchell of Cleveland, Mississip-



Evan Gallagher, member of the Mississippi State Board of Public Accountancy 1962

1963 Mississippi State Board of Public Accountancy members



Members of the Mississippi State Board of Accountancy are, left to right: Evan Gallagher, Fred T. Neely, Lamar G. Rogers.



pi, who registered as a Public Accountant as required under the 1930 law, became the last person so registered by the Board.

The following Mississippi CPAs served as members of the Mississippi State Board of Public Accountancy from its creation in 1920 through 1976. A complete list of all members of the State Board appears in Appendix H.

Chairman--Harry H. Cleaver, Abner A. Hodge, C. J. Moore, Robert H. Crook, J. A. Rogers, Silas M. Simmons, Fred T. Neely, W. W. Littlejohn, N. Kenneth Nail.

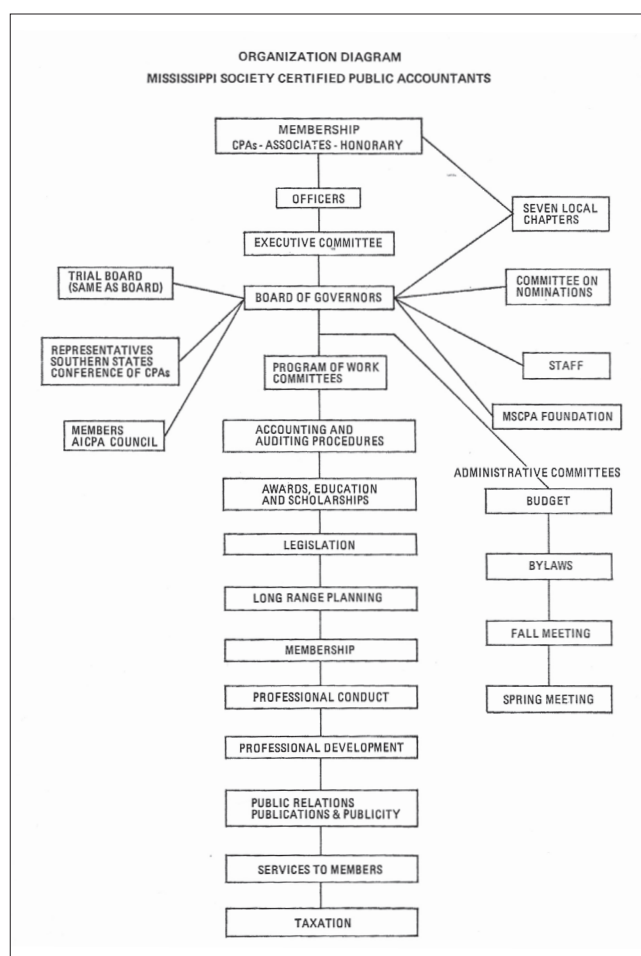
Vice-Chairman--Clayton D. Potter, R. R. Hardy, R. G. Wooten, J. Rogers, Roy P. Collins, M. M. Winkler, A. D. Morris, Henry G. Orsborn, W. B. Roberts, Donovan Ready, T. E. Lott, Lamar G. Rogers, Herbert Slay, Philip E. Emerson, Horace A. Bradley.

Secretary--Abner A. Hodge, W. Q. Sharp, R. R. Hardy, John G. Burkett,<sup>1</sup> Dick D. Quin, Louis A. Mizazza, Troy G. Sloan, Evan Gallagher, John W. Morgan, Jr.

## EXPANSION OF FIRMS AND SERVICES

After 1960, three of the eight large national accounting firms opened offices in Mississippi. Prior to that time (with the exception of a brief period from 1925 to 1933), only local Mississippi CPAs had operated offices in the State. When the Jackson firm of Dick D. Quin & Company merged with the national firm of Peat, Marwick, Mitchell & Co. in 1961, William L. Norton, a partner in the Quin firm, became partner in charge of the Jackson office. Norton had served as President of the Mississippi Society of Certified Public Accountants in 1950-1951. In 1962, the Jackson firm of A. N. Morgan & Associates merged with the national firm of Ernst & Ernst, and Morgan became partner in charge of the Jackson office. The national firm of Touché Ross & Company opened an office in Jackson on October 5, 1970. Other offices of

<sup>1</sup> There is some question as to whether John Burkett ever served on the Board. According to a 1930 newspaper article, Burkett was appointed to the Board as the attorney member by Governor Theodore Bilbo. He was a member of the same law firm as the then existing attorney member, R. R. Hardy. However, the Board minutes for the 1930s never show that Burkett attended any meetings or was a member of the Board. Instead, Hardy continued to attend the meetings through 1934 when Burkett was supposed to have been the member. The authors of this volume could not solve this anomaly.



MSCPA Organizational Diagram 1970

national firms, primarily in Memphis and New Orleans, continued to serve clients in Mississippi.

Mississippi practitioners noted several effects resulting from national firms locating offices in the State. Local firms were able to raise their fees for professional services because the national firms generally charged higher fees than had been customary. Many practitioners noted an improvement in the quality of audits and audit reports because local Mississippi firms sought to meet the competition by maintaining a quality comparable to that offered by the most prestigious firms in the country.

In 1969, CPA firms in Mississippi, Louisiana, and Alabama joined to form an organization entitled Associated Regional Accounting Firms, or ARAF. Louis H. Pilie' of New Orleans was instrumental in organizing ARAF and served as its Executive Director. Pilie' was experienced in the operation of both local and national firms, since from 1923 to 1962 he had been a partner in a New Orleans accounting firm, which after

1953 had an office in Biloxi. In 1962, when his firm merged with Peat, Marwick, Mitchell & Co., Pilie became a partner in the national firm and served in that capacity until his retirement from active practice. He presided as President of the American Institute of Certified Public Accountants in 1960-1961.

By 1970, CPA firms composed of more than one-hundred partners and three-hundred employees in Louisiana, Mississippi, Alabama, Georgia, and Kentucky had joined ARAF. Most ARAF members were small- and medium-sized firms with regional and local clients. A minimum annual volume was required of all firms entering the Association. A large, New York-based firm represented ARAF offices on matters requiring national representation. Mississippi firms that were ARAF members in 1976 included Rea, Shaw, Giffin & Stuart, Meridian; John W. Morgan, Jackson; DeMiller, Denny, Word & Company, Jackson; Watkins, Ward & Stafford, West Point and Eupora; and Nail, McKinney, Tate & Robinson, Tupelo.

Important changes in the accounting profession as practiced in Mississippi were brought about during the 1960's by the increased use of electronic data processing (EDP) equipment. Prior to the use of such sophisticated machines, many local firms had preferred profitable tax and audit work to write-up services. After the introduction of electronic equipment, however, they realized that a large volume of write-up work, which could be easily adapted to the computer, was desirable.

The programming of specialized services and systems improvements were valuable services rendered to clients as a result of EDP installations. Because such an installation was expensive, several firms often operated a joint center for processing data. Although they recognized the fact that sophisticated

management services were often rendered through such practices, some CPAs refused to enter the field of EDP operations because they believed the write-up services were less professional than audit and tax work. They complained that service bureaus rendered services satisfactory to meet the needs of clients.

Opinion audits became more common in Mississippi as businesses grew and became more complex. During the 1960's, bankers, to a greater extent, began to realize the value of CPA audits and requested such audits more often than they had in earlier years. Audits of instrumentalities of government remained an area of professional service rendered by Mississippi firms.

Management advisory services emerged during the 1960's as a new area of practice for Mississippi CPAs. Large local firms as well as national firms frequently offered such services in a special department. Even the smaller firms were occasionally called upon to render systems advice to growing clients.

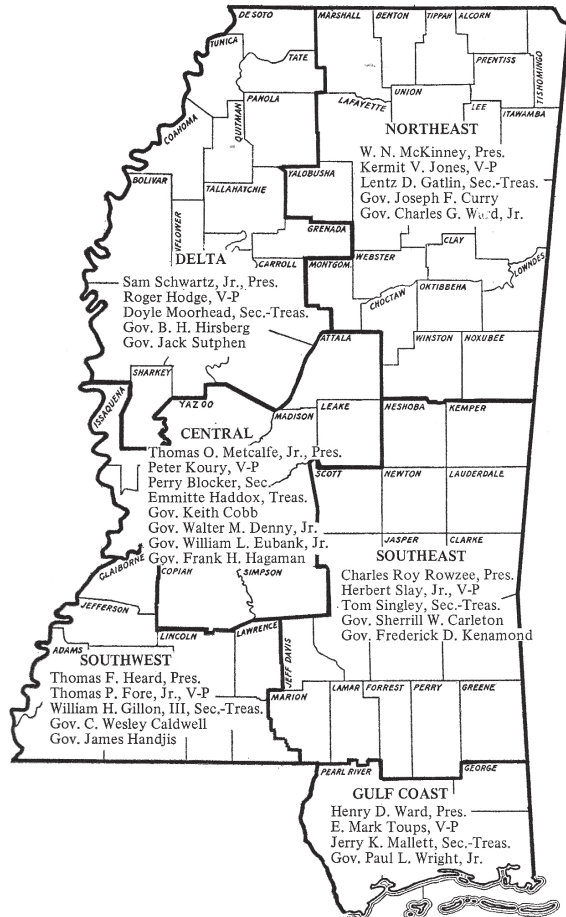
In 1968, the Mississippi Legislature enacted the "Mississippi Professional Corporation Act," which permitted the incorporation of accounting firms located in the State. The legislation which was endorsed by the Mississippi Society of Certified Public Accountants, specifically mentioned the services offered by CPAs as being within the purview of the Act. The Act clearly stated that the professional person remained personally liable for his personal professional conduct. Professional corporations were required to include in their names the words "Chartered," "limited," or "Professional Association," or the abbreviation "Ltd." or "P.A."

On December 30, 1969, the AICPA Code of Professional Ethics was amended to permit incorporation of firms; and on June 5, 1970, the Mississippi Society of Certified Public Accountants adopted the amendment. Subsequently, the Laurel firm of Bout-



BOARD OF GOVERNORS  
Front Row — Sanford E. Powell, John T. Watkins, and Kenneth Nail; Standing — Ermis C. Wilson, Herman L. Gray, Archie McDonald and Horace A. Bradley.

LOCAL CHAPTER BOUNDARIES, OFFICERS  
AND MEMBERS OF THE BOARD OF GOVERNORS ELECTED BY THE CHAPTERS



1970 MSCPA Chapters and Chapter Officers

well & Co. was incorporated and re-named Boutwell & Company, Ltd.

In 1971, the MSCPA adopted a program to review members' audits and audit reports. The program was designed to help members maintain high quality services in accordance with current pronouncements of the AICPA. The program was educational, not disciplinary, in nature. The Society arranged for members to submit audit reports through the executive secretary of the MSCPA to a practice review committee. Names of accountants would be carefully concealed and any deficiencies would be reported by the executive secretary directly to the CPA. Independent audits were to be reviewed only when a CPA requested such service and paid a fee for it.

In 1969, a Long-Range Planning Committee was established to make a study of social, economic, political, and professional trends in relation to the Society's current program and to develop and recommend

to the Board of Governors an updated set of long-range goals designed to serve the best interest of the accounting profession. To achieve its objective, the committee studied programs and materials from the AICPA, other state societies, and university accountancy departments. Based on this committee's work, the Board of Governors in 1971 adopted the following long-range goals:

- I. Graduation each year from Mississippi universities and colleges of enough qualified accounting majors to supply the state's needs.
- II. Improvement of the profession's public image in Mississippi
- III. A strong state office with a full-time staff trained in organization management.
- IV. Involvement in the State Society's activities of more Certified Public Accountants not engaged in public practice.
- V. Membership in the State Society of all holders of Mississippi CPA certificates.
- VI. Active local chapter programs.
- VII. In cooperation with the State Board of Public Accountancy, study the feasibility of a joint office combining functions of the State Society and the State Board.
- VIII. Raise minimum education requirement for taking the CPA examination to a Bachelors degree by May, 1975.
- IX. Require some form of continuing education for Society members in public practice.
- X. Improve liaison with state agencies.

## ACCOUNTING EDUCATION

Undergraduate degrees in accountancy were offered at several universities in Mississippi and Master's degrees with emphasis in accountancy were offered at the University of Mississippi, Mississippi State University, University of Southern Mississippi, and Delta State University. Ole Miss offered a Doctor of Philosophy and Mississippi State University a Doctor of Business Administration, both with emphasis in accounting. Despite the new degree programs, there was a great deal of despondency among accounting faculty in the 1960s. The problem was believed to be related to the responses to two national studies



of business schools that were published in 1959—one by the Ford Foundation and one by the Carnegie Foundation. These two reports, one authored by Gordon and Howell, and the other by Pierson, had triggered a decline in the position of accounting in business schools. The reports had found fault with the way that other disciplines in the business field, such as management, marketing, and economics, were taught. Both reports felt that these subjects should be taught by instructors holding doctorates in their related fields. Such a recommendation was not as strong for accounting, so therefore business deans used all available funds to hire people with doctorates in non-accounting disciplines. It was argued that business deans had throughout the 1960s

subordinated and submerged accounting courses in the collegiate curricula to beef up the other departments in the school of business. It was not until 1969 that a doctorate became a requirement for those planning a career in academic accounting.

The accounting program at Ole Miss, in particular, suffered some during the decade of the 1960s. The joy of moving into a new building—Conner Hall—in 1961 was followed the next year by the sadness of the Meredith crisis. Despite the shooting and teargas, classes continued without interruption. Clive Dunham, then serving as both dean and accounting department chairman, has stated that on the day following the riot, he did spend nearly half of a class period discussing the events of the previous night; otherwise classes went on as usual. The violence and martial law made some faculty members look for new jobs, including Dunham who left Ole Miss in 1965 after a 28-year career there. At the same time, recruitment of new faculty was made difficult, and accreditation was threatened. Also, many students who would

otherwise have come to Ole Miss decided to go elsewhere. The only thing that made faculty recruitment possible was the fact that the business and accountancy programs were in a stage in their evolution where previous Ole Miss graduates were getting graduate degrees elsewhere and were willing to come back to Oxford. These individuals included Professors Charles Taylor (who later served 16 years on the State Board of Public Accountancy), James W. Davis (who was the 1983-84 president of the MSCPA) and Albert Craven (who was active on MSCPA committees).

Accreditation by the regional accrediting agency, the Southern Association of Colleges and Schools (SACS), was threatened because of the political climate in Oxford. Following a suggestion

from Dean Dunham, a representative of SACS recommended that the University be reprimanded over the Meredith incident--a reprimand being a far less critical punishment than probation, which had been expected by some.

At the 1963 meeting of the American Assembly of Collegiate Schools of Business (AACSB), the accreditation agency for business and accountancy programs, there was a campaign to have the school put on probation or expelled. However, Dunham's meeting with the AACSB governing board diffused the problem and nothing was done by the agency. Later, however, in 1964 the business schools at Ole Miss and Mississippi State University each applied for initial accreditation of their masters degree programs. Ole Miss had been a long-time accredited member of AACSB (since 1944), while Mississippi State had been accredited since 1960. A member of the visitation team later told Dunham that the recommendation for graduate accreditation was exactly the same for both universities, but the Mississippi State application was



1970-71 MSCPA Officers and Board of Governors

approved, while the Ole Miss application was denied. Masters accreditation was eventually achieved at Ole Miss in 1972.

Despite the problems on campus, the Ole Miss Master of Accountancy program grew and additional graduate courses were added to the curriculum. The name of the graduate degree was changed on at least two occasions during the decade, but still the emphasis was on professional accountancy. However, in 1969, with the support and urging of Dean Ben McNew, the professional accountancy degree was eliminated in favor of the MBA degree, which offered only a limited specialization in accountancy. It was probably at this point that the seed for a separate school was planted in the minds of the accountancy faculty members.

### THREE DECADE LEADERSHIP OF FRED T. NEELY

The year 1967 witnessed the death of one of the MSCPA's all-time greatest leaders—Fred Neely, who had been the Society president in 1941-1942 and who had continued to lead the profession for a quarter century thereafter. Fred Tilden Neely of Greenwood was a prominent Mississippi CPA who, until his death in 1967, served the profession in many positions of leadership. Neely was born in 1897 at Huntsville, Kentucky, and studied accountancy at Bowling Green Business University and through the distance-learning program of the Walton School of Commerce. His early accounting experience was with a lumber firm and the Greenwood accounting firm of L. A. Williams. He became a CPA in 1930 and opened his own office in 1929.

Neely served as President of

the Mississippi Society of Certified Public Accountants during 1941-1942—the year that saw a substantial number of young CPAs enroll in government service. As early as 1940 he had encouraged the Society to establish a periodical bulletin or magazine; the war delayed the start-up, but after it began publication in 1947, Neely became a major contributor of articles. He acted as chairman of the Mississippi State Board of Public Accountancy from 1950 to 1967. Neely was admitted to membership in the American Institute of Certified Public Accountants in 1942 and served as a member of its Council from 1953 to 1959. He was named to Committees on Local Practitioners, Awards, and Nominations, and served as a member of the Editorial Advisory Board for the *Journal of Accountancy* from 1954 to 1959. He served as President of the Association of Certified Public Accountant Examiners (now known as NASBA) during 1962-1963.

#### RESOLUTION OF RESPECT IN MEMORY OF FRED T. NEELY

**WHEREAS**, Fred Tilden Neely, certified public accountant, passed away on September 30th in Chicago while returning home from Portland, Oregon where he attended a meeting of the National Association of C.P.A. Examiners — a group of which he had been a member for many years, and served as its president and on many of its committees;

**WHEREAS**, Fred Neely, a native of Huntsville, Kentucky, but an adopted son of Mississippi for the past fifty years, had spent his life in the active and constructive participation in matters pertaining to public accountancy for he, not only had established the accounting firm of Fred T. Neely Company, in Greenwood, but also for the past seventeen years, had served as chairman of the Mississippi State Board of Public Accountancy — an organization which had issued him C.P.A. Certificate Number 141 in 1930; was a member and past president of the Mississippi Society of Certified Public Accountants; and a member of the American Institute of Certified Public Accountants, with which he had served as member of council and on various professional committees;

**WHEREAS**, Fred's devotion to his profession and to those who aspired to attain the status of Certified Public Accountant prompted him to contribute many articles and studies on accounting and tax subjects for state and national periodicals;

**WHEREAS**, Fred's leadership and counsel will be missed and the memory of his dedication and deep interest in professional, civic and church matters will be an inspiration to his associates; now

**THEREFORE, BE IT RESOLVED** that the members of the Mississippi Society of Certified Public Accountants join with his many other friends, throughout the country and throughout the profession, in expressing to his wife, Pauline, and son, Ralph, our sincere and deep sympathy and sorrow and letting them know that we, too, share their loss.

Resolved this 11th day of November, 1967  
Mississippi Society of  
Certified Public Accountants

Resolution on Passing of Fred T. Neely 1968.

Neely wrote extensively and published articles in various state accounting periodicals as well as in publications of national accounting organizations. Many of his articles were reprinted in accounting journals published in foreign countries. Tax subjects and numerical transposition errors were frequently discussed in his writings. At the time of his death, an editorial in the *Journal of Accountancy* praised him in the following manner:

*Being an essentially humble man, Fred would have deprecated his importance to the profession--despite the frequency with which his colleagues called upon him to occupy positions of prominence (e.g. Presidency of NASBA). But even if his modest self-appraisal could be accepted, it would be necessary to argue that there is another measure of the worth of a man the number of people who count it a privilege to have known him. On that score, he was pre-eminently successful.*

## SUMMARY OF THE SIXTIES

During the 1960s, the MSCPA achieved a new level of professional prominence. The defensive position, which the Society had assumed during the earlier years to resist a weakening of the public accountancy law, was replaced with progressive, forward-looking programs. The membership of the Society approximately doubled, and by 1970, more than a thousand CPAs were registered under the jurisdiction of the Mississippi State Board of Public Accountancy.

Local chapters of the MSCPA in all areas of the state met frequently and offered interesting programs to the membership. M. B. Swayze was employed as the first full-time executive secretary, and under his leadership organizational changes were implemented to improve operational efficiency and public relations.

The Professional Development Program of the American Institute of CPAs was a major factor contributing to the advancement of the profession in Mississippi. Initially, this was a voluntary program because there was no such thing as mandatory CPE. John W. Morgan of Jackson was one of the main supporters of the Society offering CPE programs to the membership. Because most Mississippi firms lacked the resources to develop proper technical courses

for training personnel, the MSCPA sponsored the programs developed by the American Institute. The number of persons enrolling for courses in Mississippi frequently exceeded the attendance in other states of comparable size. In 1969, the AICPA recommended that CPAs participate in continuing education to qualify for periodic registration and the MSCPA quickly began discussing the issue.

New programs provided by the MSCPA for its members included consultation service on technical matters, disposition of an accounting practice in case of death or disability, and group insurance coverage. A speakers' bureau was established to provide lecturers for student groups and civic clubs throughout the state. If a local civic club needed a speaker, the MSCPA would contact a member in the vicinity of the club and arrange for the CPA to speak on some aspect of accounting—often taxation. Also, a concerted effort was made to acquaint high school students with the accounting profession to insure a continuous supply of qualified accountants. The AICPA proposed that candidates for the CPA Examination to be given in 1975 and thereafter be required to complete a five-year educational program before sitting for the examination; this proposal was to become a major issue in the next decade for both the AICPA and the MSCPA.

The nature of accounting practice in Mississippi changed somewhat during the 1960s when three national accounting firms (members of the Big Eight) opened offices in Mississippi: two merged with prominent firms in the state, a trend that was evident throughout the country. Local firms, spurred by the competition from large national firms, generally improved their quality of work and increased the fees charged for services. Several smaller firms merged to be able to provide better services to their clients. Some Mississippi firms affiliated with a group organized in the Southeastern region to provide specialized services for clients. A New York firm represented the regional affiliates on matters requiring national representation. One firm in the state was incorporated after enactment of the Mississippi Professional Corporation Act and approval of the necessary amendment to the Code of Ethics of the Institute and the MSCPA. Overall, accounting firms in Mississippi expanded their operations to include additional opinion audits




and management advisory services. Several firms acquired electronic data processing equipment to facilitate the handling of masses of data.

In general, accounting programs at colleges and universities, both in the state and nation, were somewhat overlooked during the 1960s as business school deans focused on non-accounting areas. Business schools at four state-supported institutions of higher learning in Mississippi offered masters degrees with a major in accounting. Graduate programs in accountancy at two schools, the University of Mississippi and Mississippi State University, offered doctoral programs to provide future accounting professors to the schools in the state.

Perhaps the most influential CPAs in the state during the 1960s were Fred T. Neely and Eddie DeMiller, both of whom represented Mississippi accountants at the national level. Neely served as president of the MSCPA in 1941-42, chairman of the State Board of Public Accountancy, and national president of the National Association of State Boards of Accountancy (NASBA) from 1962 to 1963. He contributed many articles to state, national, and international publications in accountancy. Also, his son, Ralph Neely was

the 1966-1967 MSCPA president. Similarly, Edward A. DeMiller, Jr., 1959-60 president, was also active at the state, regional, and national levels during the 1960s and continued his contributions into the 1970s. During the period, DeMiller, of the Jackson firm of DeMiller, Denny, Word & Company (formerly Miazza, Demiller & Word) served the profession in many leadership positions including Society President, President of the Southern States Conference of CPA's, member of the AICPA Trial Board, and Vice President of the AICPA. DeMiller was a key personage within the CPA profession both within the state and nationally. Later, in 1983, DeMiller received the MSCPA's first Public Service Award for civic, religious, and educational service.

As the title of this chapter indicates, the 1960s was a period of dynamic growth in the accounting profession in Mississippi, and throughout the nation. It was a time of change with CPE being a major topic of concern. As the early 1970s dawned, the MSCPA was gearing up for a new executive director who would lead the organization toward the next millennium and would oversee even greater growth over the last quarter of the 20<sup>th</sup> century. 

# 6

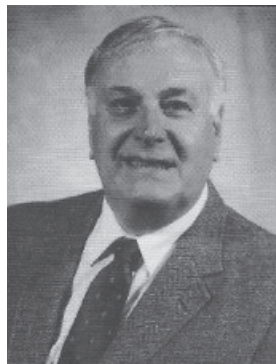
## THE ROBERT NICKEY YEARS: 1972-1995

*"No longer is education devoted merely to preparing a professional for the first portion of a career. In fact, this aspect of education may have already reached its plateau. The thrust of professional development now must encompass a process of continual updating and introduction to new areas of study. The explosion of knowledge alone makes this necessary. You cannot walk off with your diploma and consider yourself educated for life."*

—[Elmer Beamer, CPA, 1971]

In January, 1972, Robert L. Nickey replaced M. B. Swayzee as the full-time Executive Director of the MSCPA. Nickey had served for 13 years as Member Relations Manager of the Mississippi Economic Council in Jackson. Thus, many Mississippi CPAs already knew Nickey before he joined the organization. He was to remain as the head of the Society for over 23 years, eventually retiring at the end of October, 1995. His wife, Molly, was hired a year later as the Society's bookkeeper. Even his daughter worked for the Society at times. Nickey said at his retirement dinner in 1995 that he was offered a salary of \$10,000 a year by the Society, which was less than he was earning at the Mississippi Economic Council. However, he accepted the offer because past president Eddie DeMiller arranged for him to also have a part-time job as a bookkeeper for a company in the Jackson area.

Born in 1925, Nickey had grown up in McComb, Mississippi, where he was a star athlete in high school. A promising football career was dashed with a 1941 automobile accident that left his leg permanently damaged. He moved to Jackson in 1945 and attended Millsaps College. Following graduation, he became a popular radio



Robert L. Nickey, first full-time executive director of MSCPA

### A MESSAGE FROM THE PRESIDENT

This year will be the first complete year of operation with a full-time Executive Director. Through the addition of this position we expect our Society to be of greater benefit to the members.

We solicit your suggestions for the improvement of the Society and expansion of its services. Let your views be known through contact with your Board representative, Society officers, or the state office staff.

Please join us in working to make our Society a more useful tool to all of our members.

Rhyne E. Neubert, CPA

Rhyne Neubert's acknowledgment of first full-time executive director.

personality in the Jackson area. He later attended the University of Houston.

Under Bob Nickey's leadership as Executive Director, the MSCPA built a strong Society financial posture, which has been continued under the leaderships of Jack Coppenbarger and Karen Moody. This financial strength played a major role in the 2005 acquisition of land and construction of the society offices and meeting space, which is a substantial Society resource. Furthermore, financial confidence has allowed the Society to focus on the more crucial issues that further the accounting profession, rather than having to spend the leadership's energies on raising and maintaining a workable fund balance.

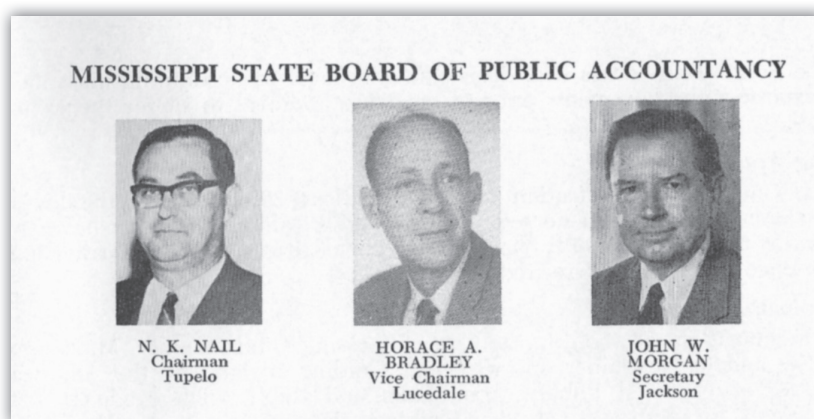
## A PROFILE OF THE MISSISSIPPI CPA

In 1974, Dr. Ronald W. Kilgore, Assistant Professor of Accountancy at the University of Tennessee at Martin wrote his dissertation entitled "Mississippi Certified Public Accountants, Their Work and Attitudes: A Profile." His conclusions to a large extent were based on a survey of CPAs registered with the Mississippi State Board of Public Accountancy and residing in Mississippi in 1973. Respondents to the survey included CPAs in the practice of public accountancy and in other accounting positions.

Dr. Kilgore determined that the number of CPAs registered to practice public accountancy in Mississippi increased at an annual compound growth rate of 6.1 percent from 1970 to 1973. CPA partners and proprietors had 15 and 13 median years of experience, respectively, in public accounting. Most of the respondents not in public accounting had public accounting experience. Dr. Kilgore discovered that approximately one out of eight Mississippi CPAs passed the entire CPA examination at the first sitting. The median number of examinations was three. At that time, on their first sitting, candidates had to sit for all four parts of the exam at one time. The exam was given over a two-and-one-half day period each May and November. Unpassed sections could not be retaken until six months later.

Kilgore determined that a wide variance existed in levels of compensation for CPAs. With a range from under \$10,000 to over \$50,000, the median level was between \$20,000 and \$22,500. The study indicated that more than one-fourth of the CPAs in public practice in Mississippi had spent one week in continuing professional education in each of the past two years. Nearly one third, however, had spent less than ten hours each year in formal education activities. Of those CPAs not in public practice, approximately half had not engaged in formal programs.

The average age of the public practitioner was 39.9 years. Ninety-two percent of all respondents had earned baccalaureate degrees and forty-eight percent



1974 Mississippi State Board of Public Accountancy

of those in public practice had earned graduate credit. Eighty percent of the CPAs earned their degrees at universities and colleges in Mississippi.

Dr. Kilgore reported that forty percent of the respondents to the questionnaire specialized in some area of service. Tax was found to be the predominant area of specialization. More than half of the public practitioners considered their fellow CPAs to be in compliance with the professional Code of Ethics. Solicitation was the most common violation perceived by the respondents.

Professional development or continuing education was listed as the most important professional problem. More than two-thirds of the respondents favored a mandatory continuing education requirement of CPAs in public practice. Nevertheless, only one-fifth of the firms conducted formal in-house staff training programs. This was during the era prior to mandatory CPE.

Dr. Kilgore found that the average size of CPA firms in Mississippi in 1973 remained unchanged from 1967. The firms reported an average annual growth rate of 15 percent in professional fees. Firms reported billings to clients in the following order of importance: wholesaling and retailing, agriculture, construction, manufacturing, and services. Federal and State taxation services accounted for the largest area of practice in terms of client fees.

## CHANGES IN TECHNOLOGY

If any one thing distinguishes how the role of a CPA changed between 1972 and 1995, it would be in



the area of technology. In the 1960s and early 1970s, accounting practice was little changed from when the Society was formed in 1920. Although big international companies had giant room-sized computers, such was not the case with most organizations. Accounting work was still handled with pen and ink, and additions were made with hand-cranked adding machines. For multiplication, you needed a mechanical Marchant, Friden, or Monroe Calculator, but multiplying large quantities of inventory items times a price carried out to several decimal points required much time to compute. This author remembers a Marchant Calculator taking ten minutes of continual noisy whirring to multiply 1,289 pieces of inventory times a price of \$12.46897 each. Electronic calculators had been invented by the late 1960s, but in 1968 it would cost \$4,000 for a Wang Calculator that had the capacity of a calculator that is now given out free at trade shows. By 1972, Texas Instruments had brought the price down to \$400. Many firms jumped at that bargain, but had they waited, they could have purchased the same quality calculator in 1975 for \$35. The \$35 price was indeed affordable and the profession abandoned their hand-cranked mechanical adding machines and replaced them with electronic desk calculators.

Paul Breazeale estimates that “the actual work of being a CPA now takes about 40% of the amount of time that it used to take. A good example is an amortization schedule. In the old days we prepared amortiza-



Burroughs adding machine, circa 1960. Wang calculators cost around \$4,000 during period.



1975 Texas Instruments calculator costs around \$35.

tion schedules manually. Sometimes this manual process took as much as a full day. Nowadays, we prepare such schedules in just minutes.” A good CPA became very adept at using adding machines, but it was still often easier to make calculations mentally. Thus, the ability to quickly add, subtract, multiply, and divide was an imperative for an accountant. Tupelo CPA Marion M. Winkler did not encourage the use of adding machines in his office. In the 1950s and 1960s, Winkler could add up columns of figures in his head by quickly looking

at the numbers, so he thought his staff should do the same. John Robinson, the 1987-88 Society president, tells the story that Winkler “believed that adding machines were a crutch for those poor in math and his rather large firm had only one which could be used solely to check your math.” Ken Nail, another Tupelo CPA who had worked for Winkler, and the 1970-71 MSCPA president, was influenced by that and he always wanted to make sure his firm had an adding machine on every desk. However, according to Robinson, “we all shared the one calculator. One man’s necessity is another’s luxury. Later we all had calculators but shared the one personal computer. Technology is like that with us old guys.”

Similar to the case with adding machines, typewriters were still manual in the late 1960s. By the early 1970s firms were investigating the possibility of investing in electric typewriters, but they were expensive and the rumors were that they would actually

slow down a fast typist, because the electric typewriters could type only 90 words a minute, whereas a good typist could do over 100 words a minutes. Thus, financial statements and tax returns were prepared on manual typewriters. With good carbon paper, and light-weight paper, you could make two fairly readable copies of what was typed, which meant that if you needed more than three copies of something, you had to type it two or more times. There were copying machines in the 1960s, the most popular of which was the Thermofax machine. However, that required special, high-priced, paper, and it was brown paper. So, you could not use machine copies if you wanted to impress a client. One brand of copier even required that you hang up your copies on sort of a clothes line to dry before handling them. In the 1970s, Xerox came out with its copying machine and the business world was transformed—no more carbon paper. The Xerox machine was so superior to other copying machines that the difference was almost unbelievable.

The next innovation in business technology was the computer service center. In fact, new CPAs had to know about computers because the CPA Exam often had questions on terminology in the late 1960s, although these were sometimes optional questions; you could choose between a computer question and a governmental accounting question. In the 1960s, there were companies who owned a computer who would lease out time on their computer to businesses that wanted computer processing. A CPA firm or a private company could record transactional information, or tax return information, on a Scantron form or punched cards and then have the service center process the transactions (or tax return) on the computer. Some larger regional CPA firms even got into the service company business themselves. Chuck Caldwell of Silas Simmons and Company in Natchez recalled his father, Wesley Caldwell,



Xerox copier from 1970s

telling how their firm used the computer at Mississippi State University. The school had a computer with excess capacity, so it sold computer services to the public. Roy Horton, a CPA who later became the executive director of the State Board of Accountancy, was the manager of the computer department at Mississippi State. Horton worked with the Silas Simmons firm to develop a program where the firm would provide keypunched cards, processed on a Burroughs input device, to the University computer. The output included general ledgers, accounts receivable ledgers, and payables ledgers. Once that proved successful, the next step was for the firm to lease its own IBM 402 accounting machine, which also required the firm to acquire a keypunch machine and card sorter. By the 1980s, firms began acquiring their own computers. Those who felt that they did not need a large IBM machine tried experimenting with the first small computers and minicomputers. Initially, this was usually the Tandy Radio Shack TRS-80 computer. Then in 1984, IBM came out with the personal computer. Indeed, the 1970s and 1980s were a turning point in business machine technology. There was a learning curve for practicing CPAs, but the result meant more time was available for higher level accounting issues and less time for making individual journal entries.



IBM computer, circa 1984

The era before computers had an impact on CPA practices more than might seem obvious to the casual observer. Today, an auditor will audit records on a computer, but before computers the auditor had to evaluate hard copies of journals, ledgers, and invoices. And those documents were all bulky and took up space. Billy Gillon, the 2002-03 Society president, remembers he and his dad visiting the Greenwood CPA firm of Taylor, Powell, Wilson & Hartford in the early 1950s. “I can still remember the piles of records reaching near the ceiling.



## NEW CPA LAW IN 1981 AND 1983, AND MORE STATE BOARD MEMBERS

For the first time in over half a century, the Mississippi state legislature passed a new CPA law in 1981. The bill was shepherded through the legislature by Paul V. Breazeale, chairman of the MSCPA Legislation Committee, and Fred Ray, then a member of the State Board of Public Accountancy. Governor William Winter signed the new statute on March 13, 1981, with the terms to take effect the following July 1. The State Board and the MSCPA worked hand-in-hand in support of the legislation. Technically, this bill was viewed as an “update” of the 1930 law. The bill, as proposed, came from the State Board of Accountancy, with the quiet support of the MSCPA. In previous years, the MSCPA had attempted to get a new law passed, but there was always opposition from the non-certified public accountants in the state. Public hearings would be held in the legislature with pro and con representatives in attendance. The legislative groups sensed that such bills were too controversial and therefore let the bills die in committee. Thus, at the suggestion of Legislation Committee Chairman Paul Breazeale, the MSCPA did not introduce a bill in 1981. The bill introduced by the State Board of Accountancy to upgrade the 1930 law passed quietly through the legislature with the low-key support of the MSCPA.



Fred Ray (left) and Paul Breazeale (right) look on as Governor William Winter signs the new CPA law in 1981.

After going half a century with no major new

legislation affecting CPAs, the next interval was only two years as another CPA law was signed by Governor Winter in March 1983. Again, it was Fred Ray and Paul Breazeale, who was the 1982-83 MSCPA president, who shepherded the bill through the legislature, along with CPA lobbyist Steve Wells. Probably the major change brought about by the new law was the enlargement of the State Board of Public Accountancy from a three-member board to a seven-member board. The terms of the seven members were staggered so that there would always be experienced members serving on the board. The governor was to appoint one member from each of the then five congressional districts in the state (there are four congressional districts in 2020), plus two members from the state at large. The new State Board was authorized to issue licenses to practice public accounting to registered CPAs. The law also provided a new definition of the attest function that made it unlawful for anyone other than a licensed CPA or an attorney to issue an opinion on financial statements. Strangely, when Governor William Winter appointed the seven new members of the State Board, all of whom took office on January 1, 1984, he chose four academic accountants in the persons of Joseph F. Curry of Mississippi State (albeit he had recently retired from the University), Charles W. Taylor of the University of Mississippi, John Yurkow, Sr. of Delta State University, and Marvel Turner of Jackson State University. The three non-academics were Lou Ann Poynter of Hattiesburg, Jerry Lee of Jackson, and Paul Wright of Gulfport. In all fairness, however, the four academic members also had small practices in addition to their teaching duties. The expansion of the Board size also resulted in greater diversity and inclusion in Board membership in that Lou Ann Poynter was the first woman to ever serve on the Board, and Marvel Turner was the first person of color to be appointed, and he was later reappointed. In later years, three other persons of African American descent, Quinton Booker, Diane Day, and Willie Sims, would serve. Other females after Poynter include Margaret F. Butler, Cathy R. Reed, Marion C. (Princy) Harrison, Rita Tollison Shelton, Diane S. Day, Jean T. Shepherd, Shelly Boone Ford, and Angela L. Pannell. In addition, one Asian-American, John P. Quon, served for five years in the early



21<sup>st</sup> century. Thus, continuously since the end of 1983, there has always been at least one woman on the Board at all times, and at least one individual from a minority race.

The new law also stipulated the ownership of a CPA's working papers. The wording of the working papers provision was as follows:

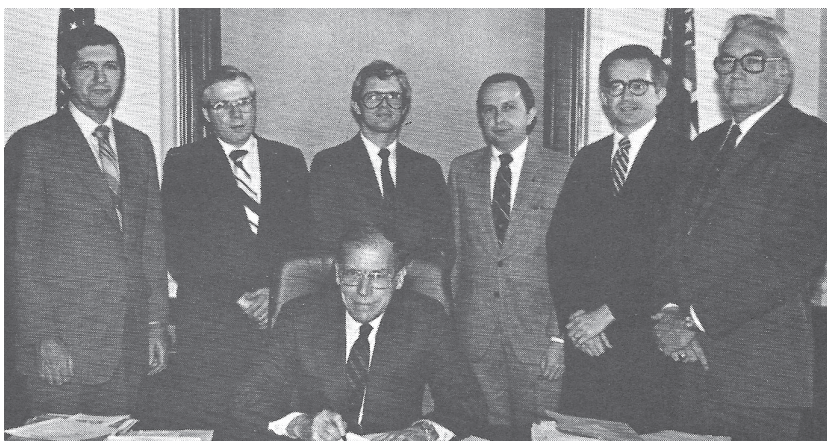
*All statements, records, schedules, working papers and memoranda made by a certified public accountant incident to or in the course of professional services to clients... shall be and remain the property of such certified public accountant in the absence of an expressed agreement between such certified public accountant and the client to the contrary.*

The law also provided for privileged communication between the CPA and a client, at least with respect to state courts.

*Except by permission of the client, a certified public accountant shall not be required by any court of this state to disclose, and shall not voluntarily disclose, the information communicated to him by the client relating to and in connection with services rendered by the certified public accountant in his practice as a certified public accountant. Such information shall be deemed confidential and privileged.*

A final provision of the 1983 statute provided that there was no prohibition against non-CPAs from performing duties related to financial statements when an audit opinion was not involved. In other words, non-CPAs would prepare, review, or compile financial statements, including review statements, if an accompanying report, letter or other statement notes that the accountant does not express an opinion or other attestation as to the fairness, accuracy, or reliability of such statements, and includes language that no opinion is expressed.

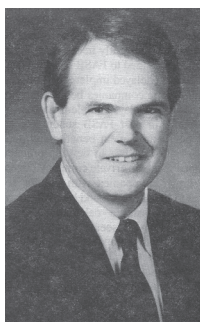
As mentioned above, Steve Wells, a faculty member at Millsaps College and a former member of the state legislature, had been hired by the MSCPA as a lobbyist to help get the bill passed. Wells was paid \$2,500 for his lobbying services, a sum that he then donated to Mill-



Governor William Winter (seated) signs new accounting bill in 1983. Present at the signing ceremony (from left to right) were Fred Ray, Roy Ward, Erik Hearon, Steve Wells, Paul Breazeale and Tommy Ross.

saps College with the idea of establishing a CPA Tax Library as part of the Millsaps Tax Library. With the approval of the Millsaps' president, the CPA Tax Library was to be made available to Mississippi CPAs. President Paul Breazeale requested the MSCPA Board of Governors to add an additional \$1,000 to Wells' donation for a total of \$3,500; the proposal was approved by the Board.

Securing passage of the 1983 law was not easy, because there was opposition to the bill from the Mississippi Chapter of the National Association of Public Accountants (NAPA)—a group composed primarily of non-CPAs. NAPA introduced its own bill that would have created two separate boards of accountancy—one for CPAs and one for non-certified public accountants, who would be licensed to practice public accounting. Society president Paul Breazeale represented the MSCPA at the House Judiciary Committee hearings where he gave a rousing 40-minute presentation on what the CPA profession wanted in the new law, including the seven-member board and privileged communication with clients. Following Breazeale's testimony, the NAPA representatives provided support for their bills. Following their testimony, the chairman of the House Judiciary Committee, Stone Barefield, expressed the opinion that the two groups were close to reaching a solution to their problems and invited the two groups to meet in conference. Breazeale, along with Fred Ray, Steve Wells, and Dr. James W. Davis (president-elect of the Society) met with Cliff Anderson, the president



Jack Coppenbarger joined MSCPA staff in 1987

of the NAPA group. The result was that changes were made to the CPA-supported bill to allow the NAPA members to continue to function, but there would be only one board of accountancy.

Future MSCPA Executive Director Jack Coppengbarger lauded the efforts of the Legislation Committee in getting the above, and other, laws passed on behalf of Society members. He recently stated:

*Many members of the Society are probably not aware of the important work their Legislation Committee does in monitoring legislation at the State and National levels that impact the profession. Over the years I worked with a number of Legislation Committee Chairs who were the key people who showed up to testify at hearings in the State or joined with other CPAs across the country to lobby for issues at the National level. Three come to mind who put in much work: Paul Breazeale has been Chairman of Legislation many times and has worked for decades with our Legislature. He still is the CPA many State leaders and lawmakers call for advice on legislation. Two others, Jobie Melton and John Murphy, who are no longer with us, both Chaired this important Committee and spent many hours in face-to-face meetings with legislators.*

## VOLUNTEER LEADERSHIP DURING THE NICKEY YEARS

Presumably, serving as president of the MSCPA would become easier once the organization hired a full-time administrator to serve as the Society executive. Whether that is true or not is certainly questionable given that the Society seemed to undertake more activities once the executive was in place to oversee events. Those who served as MSCPA president (the position now known as chairman of the board) are listed below. The contributions of each of the presidents and the situations they faced while serving are summarized in the paragraphs following the listing.

- 1972-1973 Rhyne E. Neubert, Jr.
- 1973-1974 E. Griffin Alford, Sr.
- 1974-1975 Joseph F. Curry
- 1975-1976 Eugene S. Clarke, III

- 1976-1977 Herman L. Gray
- 1977-1978 Bill Rush Mosby, Jr.
- 1978-1979 Carroll L. Quin, Jr.
- 1979-1980 T. E. Lott, Jr.
- 1980-1981 Jesse P. Matthews, Jr.
- 1981-1982 James A. Butchart
- 1982-1983 Paul V. Breazeale
- 1983-1984 James W. Davis
- 1984-1985 E. Howard Lamar
- 1985-1986 Emmitte J. Haddox
- 1986-1987 J. H. Kennedy, Jr.
- 1987-1988 John M. Robinson
- 1988-1989 Peter A. Koury
- 1989-1990 Kenneth E. Hicks
- 1990-1991 Dora R. Herring
- 1991-1992 Philip M. Stevens
- 1992-1993 Jimmy E. Burkes
- 1993-1994 Charles W. Caldwell, Jr.
- 1994-1995 Jobie T. Melton, Jr.



Rhyne E. Neubert, MSCPA  
president 1972-73

### 1972-1973, Rhyne E. Neubert, Jr.

Rhyne E. Neubert, Jr. born April 21, 1933, was a tax partner in the Jackson office of Peat, Marwick, Mitchell & Co. He retired from the firm in 1990 to start his own wealth accumulation advisory firm. Neubert served as MSCPA President during 1972-73 and was honored by the MSCPA in 1996 as the Public Service Award Winner for outstanding service to his community. Neubert, originally from Okolona, Mississippi, holds both bachelors (1956) and masters (1957) degrees from Mississippi State University. He began his career with the Jackson firm of Dick D. Quin & Co.; that firm subsequently merged with Peat Marwick in January 1961. His first leadership roles within the MSCPA were with the Jackson Chapter and that led to him becoming the 1967-68 secretary. Neubert is best remembered within the MSCPA for his 1972 formation and long-time leadership of the MSCPA Education Foundation, a 501(c)3 organization separate from the Society itself. MSCPA Executive

Director Jack Coppenbarger called the founding of the Foundation one of the most significant events in the history of the Society. Along with Rhyne Neubert, Eddie DeMiller, Ralph F. Neely, and James W. Davis have played a role over much of the Foundation's history, but it was Neubert who has most closely watched over the investments and kept the trustees and Society staff informed of the Foundation's assets. Scholarships are awarded each fall to students across the State to help keep the pipeline full for future CPAs. One of the scholarships was even named for Neubert in 2016. In civic affairs, Neubert was chairman of the Mississippi Tax Institute and the Mississippi Economic Council's General Committee on Taxation. He was president of the Estate Planning Council of Mississippi. As a result of his position as a tax partner and his leadership in tax-related organizations, Neubert was a frequent speaker on tax topics. He has been an active member of the University Club, the North Jackson Kiwanis Club, the Colonial Country Club, and serves as a deacon in the First Baptist Church of Jackson. In addition to serving as a trustee for the MSCPA Education Foundation, he holds a similar position with the TRUST—the Foundation for Baptist Health Systems. Neubert was also known to occasionally author a letter to the editor of the Jackson *Clarion-Ledger* pointing out areas of government waste and inefficiency. He was also frequently quoted in the press on matters of tax policy. Art was Neubert's hobby and he sometimes participated in art shows where his artwork was displayed and offered for sale. Examples of his work hang on the walls of the MSCPA offices in Ridgeland. His son, David Rhynehardt Neubert, is a CPA.

#### 1973-1974, E. Griffin Alford, Sr.

Edgar Griffin Alford, Sr. of Jackson was born May 20, 1920. Alford was a native of Rosedale and graduated from Gulfport High School, but lived much of his life in Jackson where he had a sole proprietorship in which he practiced under the name E. Griffin Alford, CPA until November 1959 when he joined with Thomas A. Ross and Harry E. Hurst to form the partnership Ross, Hurst & Alford, CPAs (later Ross, Alford & Metcalfe). While in high school in Gulfport he achieved the



E. Griffin Alford, MSCPA  
president 1973-74

rank of Eagle Scout. He was a 1941 honors graduate of the University of Mississippi (highest four-year grade-point average in the Business School) where he was an accounting major and a member of ROTC. As a result, he was commissioned as a second lieutenant upon graduation. During World War II, he served in the Army Quartermaster Corp, receiving a bronze star for his service in the European Theater of operations and three more bronze stars for his efforts in the African campaign. Following the War, he stayed in the Army Reserve for 30 years and retired with the rank of colonel. By 1960, Alford was president of the MSCPA's Jackson Chapter and was for the next two decades active in a variety of roles within the Society. At the state-wide level, Alford chaired the Awards, Education and Scholarships Committee in the early 1960s during the period when the Society was giving annual scholarship examinations at many sites throughout the state to high school seniors who planned to major in accountancy at any of the state universities offering a major in accounting. The award was \$200 for the highest score in the state, which would about cover the tuition for one semester, and \$100 for the second highest score. About 75 students participated on the 1960 exam in ten locations. Given the numbers participating and the number of sites, this was a big commitment for the members of the committee. In addition to encouraging capable young men and women to enter the accounting profession, the examination program was also a public relations tool; many newspapers throughout the state broadcast the news about the examination and often printed the names of local residents sitting for the exam.

One challenge facing Alford during his presidential year was that the MSCPA was asked by the landlord to move out of their 3<sup>rd</sup> floor offices in the Bankers' Trust Plaza Building in downtown Jackson. Fortunately, the landlord was willing to pay the Society for the move, and hired the movers to transport the Society's furniture and equipment to better facilities on the 7<sup>th</sup> floor of the same building. Thus, what was discussed and dreaded worked out for the best. Alford's biggest challenge, however, during his MSCPA presidency was whether there would be an annual meeting. There were rumors that the an-



nual convention would be cancelled due to the Arab Oil Embargo. In October 1973, OPEC announced an oil embargo against nations that supported Israel, and this included the United States. World oil prices quadrupled almost overnight and service stations ran out of gas. Oil refiners had long depended upon the Middle East for petroleum reserves, and there was no way to gear up North American producers quickly. As a result, service stations with limited supplies rationed gas and some were open only two or three days a week. To make matters worse, the convention was scheduled for a site about 80 miles farther away from the average member than it had ever been before. The MSCPA convention was scheduled for June 1974 at the fabulous Grand Hotel in Point Clear, Alabama; the society had never before held its annual meeting in Alabama, so this was to be a big treat for convention goers. The hotel rate in 1974 was \$58 a night for two people, and that included breakfast and the Grand Hotel's famed gourmet dinners. In February, the MSCPA officers realized that members might not be able to acquire sufficient gasoline to drive to Point Clear, so to avoid cancelling the convention, two bus companies (Continental Trailways and Greyhound) were contacted to arrange charter buses as a contingency if the gas rationing lasted until June. The plan was to charter a bus to start picking up members in Clarksdale in the Northwest part of the state and then go on to Cleveland, Greenville, Greenwood, and other cities in the western part of the state before proceeding to Point Clear. Another bus would start out in Jackson, while another would start in Natchez and pass through cities in the southern part of the state. Those members in the east would see a bus start in Corinth, and then pass through Tupelo, West Point, and Meridian on its way to Point Clear. Fortunately, the contingency plans did not have to be availed of and the charter buses were cancelled. By the end of March, 1974, the crisis had ended, there was no longer any rationing, and members were able to find plenty of gasoline to get them to Alabama. Again, all was well, but the stress on Alford and the other officers in getting there was profound.

In addition to serving as the president of the

MSCPA, Alford led several other organizations including the Estate Planning Council of Mississippi, the Reserve Officers Association, the Retired Officers Association, the Jackson Chapter of the Military Organization of World Wars, American Legion Post 110, and the Jackson Chapter of the National Association of Accountants (now the Institute of Management Accountants). He was also active in the Lions Club, the Sons of the American Revolution, First Families of Mississippi, and Broadmoor Baptist Church. Alford died in Jackson on February 27, 2002, at the age of 81. He had been a practicing CPA for 56 years. His older brother, Lee M. Alford, Jr., a 1938 Ole Miss graduate, was also a CPA who started out with Ernst & Ernst in Atlanta and finished his career with his own practice in Jackson from 1972 to 1995.



Joseph F. Curry, MSCPA  
president 1974-75

### 1974-1975, Joseph F. Curry

The 1974-75 MSCPA president, Joseph Francis Curry, was both a practitioner and professor from Starkville. He was born in Brooklyn, New York on September 20, 1922. He graduated from Manual High School in Brooklyn in 1940 and then enlisted in the Army shortly after the bombing at Pearl Harbor in 1941. After a stint in the infantry, he volunteered for the Army Air Corps and was sent to Mississippi State College for flight training. In Starkville, he met his future wife, Miriam, to whom he would be married for 67 years. During the war, Curry was a navigator on a B-17 bomber with the Mighty Eighth Air Force, flying out of England. Following the war, he returned to Starkville and attended Mississippi State using the GI Bill to finance his education. He received an undergraduate accounting degree in 1952 and was inducted into Phi Kappa Phi, the highest scholastic honorary organization on campus. He stayed on for an MBA while working as a staff accountant in the firm operated by W. W. Littlejohn. Curry started the Ph.D. program as a Ford Foundation Scholar at the University of Alabama, but did not finish. In 1954, he began a 25-year teaching career at Mississippi State and passed the CPA Exam in 1955. He also formed a CPA practice with his friend and teaching colleague, R. S. (Scotty) Wofford in 1960. After 23 years, both

partners retired and the firm was sold to T. E. Lott & Co. in 1983. Curry's first MSCPA officer position was as the 1971-72 secretary, and then in June 1973 was elected as the vice president-president elect. Curry represented Mississippi on the Board of the Southern States Conference of CPAs, which by this time had been reduced to only seven states, and in 1977 was installed as that organization's 20<sup>th</sup> president at the meeting at San Marco Island, Florida. He hosted the June 1978 meeting at the Broadwater Beach Hotel in Biloxi. This was a joint meeting with Bill Rush Mosby's 1978 MSCPA meeting. In addition to his MSCPA activities, Curry was also active in the Northeast Mississippi Chapter of the National Association of Accountants (now the Institute of Management Accountants). When the State Board of Public Accountancy was expanded to seven members, effective January 1, 1984, Curry was appointed by Governor William Winter to a three-year term; he was later reappointed and served through 1992.

Although raised as a Catholic, Curry converted to the Southern Baptist faith after moving to Starkville. He became a deacon in the Faith Baptist Church, which he had been instrumental in founding. In 1995, at the age of 73, Curry received a theology degree from Liberty University and was ordained a Baptist minister by Dr. Jerry Falwell. Curry spent many years with Global Outreach doing missionary work in Honduras, Haiti, Uganda, Romania, and Costa Rica. Through this work, he touched many souls with his Christian ministry. He also had a love of the outdoors, participating in hunting, fishing, and golfing, while maintaining indoor hobbies of working with ham radios and playing bridge. His golfing abilities must

have been fairly good; he won a 1976 Ford Pinto for shooting a hole-in-one in a tournament at the Tallahatchie Country Club. Following a long, varied, and interesting career, Curry passed away on December 31, 2015, at the age of 93. His son, J. Kevin Curry, is also a CPA in Starkville.



Eugene S. Clarke, MSCPA  
president 1975-76

1975-1976,

**Eugene S. Clarke, III**

The 1975-76 MSCPA president was Eugene Singleton Clarke, III, from Hollandale, Mississippi, who was born June 15, 1933. He graduated from Hollandale High School in 1951. Throughout high school he participated in sports, had a paper route, and was a Boy Scout who reached the rank of Eagle Scout. He graduated with a degree in accounting from Mississippi State University in 1955 and was immediately commissioned a second lieutenant in the United States Air Force where he served as a long-range bomber pilot in the Strategic Air Command. Upon discharge from the Air Force in 1958, he moved to Jackson where he began his public accounting career with the firm of Dick E. Quin & Co. It was mentioned above that Clarke had a paper route when he was in high school, and this fact was a key part of the article in the August 8, 1960, issue of the *Delta Democrat-Times* that announced when he passed the CPA Exam: "Clarke began his business career as a carrier for the *Delta Democrat-Times* at the age of twelve. He continued to carry the paper until he graduated from high school. At present, he is affiliated with the Dick E. Quin accounting firm at Jackson." He left Quin in 1962 to move home to Hollandale and start the firm that would become Clarke, Bradley, Baker & Co. His MSCPA activity began with the Delta Chapter. Since 1976 was the nation's bicentennial year, the theme of Clarke's annual meeting was "The Spirit of 76." Following his Society presidency, his later service to the profession included a term on the Mississippi State Board of Public Accountancy from 1987 to 1991. With respect to community activities, Clarke was a lifelong member of Hollandale First United Methodist Church where he served in virtually every leadership position, taught Sunday School, and served on the Mississippi Methodist Foundation. He also served on the Hollandale School Board, as president of both the Rotary Club and the Chamber of Commerce, and was a scoutmaster for the troop that he had grown up in. He was also treasurer of the Hollandale Minority Development Corporation, an agency organized to secure government funds to develop job opportunities for members of minority groups. Clarke passed away No-





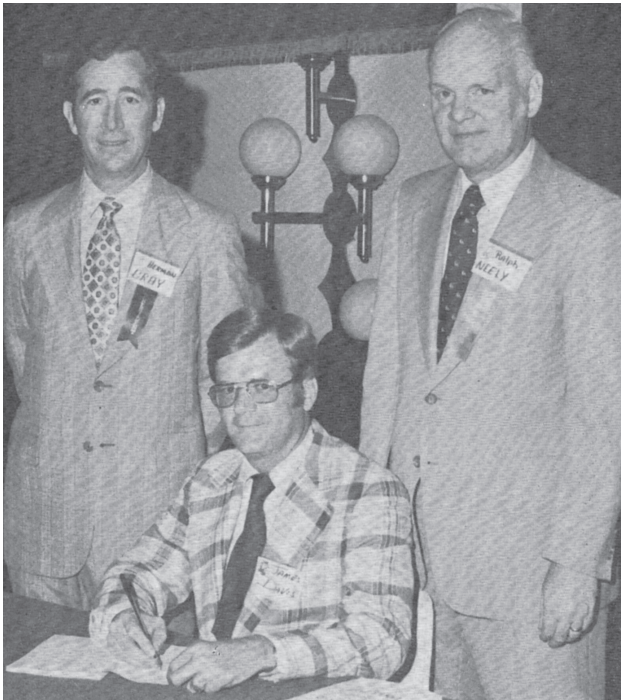
Herman L. Gray, MSCP  
president 1976-77

September 29, 2016, at the age of 83. His two sons, Eugene S. (Buck) Clarke, IV, and David are both CPAs, as is a daughter-in-law.

#### 1976-1977, Herman L. Gray

Herman Lafayette Gray of Corinth, Mississippi, was born July 29, 1932, in Jacinto, Alcorn County, Mississippi (about six miles from downtown Rienzi). He graduated from Rienzi High School in

1950, where he was the class valedictorian, and later Mississippi State University in 1954, where he was selected for membership in Phi Kappa Phi honorary, the highest scholastic honorary organization on campus. At MSU, he also served as treasurer of both the Mississippi Methodist Student Movement and the Wesley Foundation. He began his career with the Memphis office of Peat, Marwick, Mitchell & Co. From 1958 until his retirement in 1997, Gray operated his own CPA firm in Corinth. Gray's 1977 annual meeting was held at the Broadwater Beach Hotel in Biloxi. During

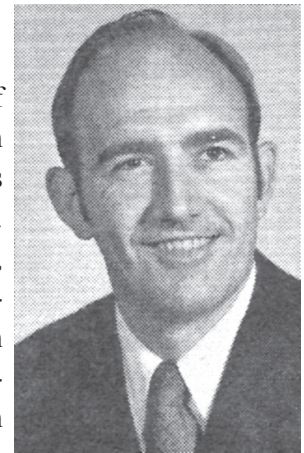


President Herman L. Gray (left) and Ralph Neely (right) watch as James Davis (center) signs the MSCP history book in 1977.

Gray's term of office, the MSCP published its first history volume, authored by James W. Davis, covering the first 55 years of the organization's history. The Society also acquired new office space in Highland Village, in east Jackson next to I-55, a site that was more accessible to the Society's 965 members than the previous downtown Jackson site. Gray held many leadership positions in the First United Methodist Church in Corinth and was the Corinth Outstanding Citizen of the Year in 2000. Also in 2000, he received the prestigious Boy Scouts of America Silver Beaver Award and became a lifetime sustaining member of the Boy Scouts in 2012. Gray passed away June 14, 2013, at the age of 80. Gray's daughter, Mary Ellen, was also a CPA.

#### 1977-1978, Bill Rush Mosby, Jr.

Bill Rush Mosby, Jr. of Natchez was a partner in the venerable firm of Silas M. Simmons & Company. Mosby was born July 24, 1937, in Meridian and graduated from Meridian High School in 1955. Mosby received a bachelors degree in mathematics from Millsaps College in 1958, and he and his wife Ellen began teaching in Pascagoula. He soon



Bill Rush Mosby, Jr., MSCP  
president 1977-78

realized that the teaching of high school math was not what he wanted to do with his life, so he then attended Mississippi State University where he received a second bachelors degree, this one in accounting, in 1960. Following graduation from Mississippi State University, Mosby joined the firm of Silas M. Simmons & Company in Natchez, despite having already accepted a position with a Big-8 firm in New Orleans; he passed the CPA Examination in 1962, receiving certificate No. 850. In 1970, Mosby became a partner in the firm and was later firm managing partner for many years. Bill retired from the firm in 2007, but continued to serve several of his clients until his death. He began his MSCP service with the South-



west Chapter, which he served as president in 1969-70. He also served on several MSCPA committees, including chairmanship of the Taxation Committee. By 1975-76, he was serving as the MSCPA treasurer, and the next year was president-elect. Bill was an active participant in the annual MSCPA tennis tournament held on the site of the annual meetings. With respect to professional issues addressed during Mosby's 1977-78 presidential term, the most significant was probably the issue of advertising. Under the ethics code of the AICPA and MSCPA, CPAs were not permitted to advertise since the early 1920s, but that was to change in 1978 when the Federal Trade Commission argued that such a provision was in restraint of trade. At the same time, two Congressional Commissions (the Metcalf Committee and the Moss Committee) were investigating the accounting profession. Thus, much discussion revolved around what would happen when the ethical code was changed. Mosby's 1978 annual meeting was a joint meeting with the Southern States Conference of CPAs, then led by Mississippian Joseph F. Curry. Mosby later led the Southern States group himself in 1983-84 and was the group's final president as it disbanded in 1984. At the national level, Mosby served on the Council of the AICPA.

In his younger years, Mosby was active with the Natchez Junior Chamber of Commerce and the Natchez Kiwanis Club. Later, he progressed to being an officer in the Natchez-Adams County Chamber of Commerce and became a founding member and chairman of the Natchez-Adams Economic Development Authority. He was president of the Historic Natchez Foundation and the Rotary Club, and held many leadership positions at Jefferson Street United Methodist Church. He was active with the Musical Arts League and the Natchez Children's Home. He was the recipient of the 1996 Natchezian of the Year Award from the Chamber of Commerce and the 2000 Public Service Award from the MSCPA. Bill Rush Mosby died on August 25, 2010, at the age of 73. He had provided 50 years of service to his clients in Natchez. His obituary suggested that memorials could be made to the MSC-

PA Education Foundation, which provides an annual Bill Rush Mosby, Jr. Scholarship to an accounting major from Natchez. Bill's son, Sim Mosby, is also a CPA and became the MSCPA president 33 years after his father, in 2010. The father lived long enough to see his son follow in his footsteps. Bill's other two children,

Ellen Dewitt "Dee" Mosby White and Bill Rush Mosby, III, are also CPAs living in Jackson, but do not work in public accounting. A grandson, William Rush Mosby, is also a CPA, as is his wife. The Mosbys have been particularly effective in propagating the number of accountants in Mississippi.



Carroll L. Quin, MSCPA president 1978-79

### 1978-1979, Carroll L. Quin, Jr.

Carroll Lucius Quin, Jr. of Yazoo City was the 1978-79 MSCPA president. Quin was born June 20, 1923 in Leland, Mississippi, and was a 1940 graduate of Leland High School where he played on the football, basketball, and tennis teams and was the president of his senior class. He was also voted by his classmates as "most popular" and "most dependable." He attended Mississippi College and the Bowling Green Business College, where he majored in accounting. He moved to Yazoo City in 1946 after getting married. He worked as an accountant for the Yazoo Motor Company and, beginning in 1953, was a manager at both the Yazoo Motel and the Lamar Hotel. In 1963, he became the area chairman for the Mississippi Innkeepers Association. The newspaper article announcing his Innkeepers Association appointment also noted that he had business interests in a shopping center, an insurance agency, and bowling lanes. In 1960, he passed the CPA Examination after several years of using correspondence courses to review his accounting education. Quin established his own firm, Carroll L. Quin and Company, CPAs, in 1962. He quickly became active on MSCPA committees, including chairing the 1968-69 Accounting Practice Committee. He retired from the firm in 1993 when he turned 70 years of age. In addition to serving as president of the MSCPA, Quin was a board member of the AICPA, president of the Yazoo County Chamber of Commerce and the Yazoo City Rotary Club. He was also a board member

at the Yazoo Country Club and the First United Methodist Church. Quin died on May 26, 2010, at the age of 86. His daughter Betty Quin was also a Yazoo City CPA who, like many Mississippi CPA children, grew up knowing that the annual family vacation would be wherever the MSCPA annual meeting was to be held.



T. E. Lott, Jr., MSCPA president 1979-80

**1979-1980,**

**T. E. Lott, Jr.**

Born April 14, 1936, the year that his father was MSCPA president, Thomas Edison Lott, Jr. of Columbus was a legacy president. His father had served as the 1936-37 president of the Society. He was a 1954 graduate of S. D. Lee High School and went on to Mississippi State University. As a young Mississippi State graduate, Tommy joined his father's firm in 1958; he passed the November 1960 CPA Exam. When his father passed away in 1971, Tommy Lott, Jr. followed in his father's footsteps as a leader in the accounting profession, and advanced to the managing partnership of the firm from 1978 to 1988. At one point, the young Tommy considered becoming a golf pro instead of going into accounting. In 1956, when he was 20 years old and a member of the golf team at Mississippi State, Tommy was invited to compete in the Sunnehanna Amateur Golf Tournament for Champions, where he was paired with a 16-year old Jack Nicklaus. Tommy and Jack were the youngest players in the tournament. Nicklaus finished fifth overall, only two strokes ahead of Tommy. Despite his prowess in golf, Tommy went on to become an accountant. And Jack went on to play more golf. Lott was the recipient of the 1984 MSCPA Public Service Award for his civic contributions to Columbus and Lowndes County. He had served as president of the Columbus United Way, the Columbus/Lowndes County Chamber of Commerce, the Columbus Rotary Club, the Mississippi Golfers Association, and the Columbus/Lowndes Industrial Foundation, which

initiated the purchase and development of the Golden Triangle Industrial Park. He was also chairman of the administrative board of the First United Methodist Church in Columbus and received the Young Man of the Year Award from the Junior Chamber of Commerce. He also served as an officer or committee member for the YMCA, the Columbus Country Club, the School of Accountancy Advisory Committee at Mississippi State University, and the President's Advisory Council at the Mississippi University for Women. In summary, Tommy Lott, Jr. carried on the family tradition of leading the public accounting profession of Mississippi. He died on August 23, 2018, in Columbus. Today, the firm of T. E. Lott and Company, which was founded in 1926, is a regional accounting firm that is approaching its own centennial celebration.

**1980-1981, Jesse**

**P. Matthews, Jr.**

Jesse Print Matthews, Jr., a Jackson CPA with the firm of Matthews, Hearon & Cutrer, was born in Birmingham on January 16, 1926. He was a 1944



Jesse P. Matthews, Jr., MSCPA president 1980-81

graduate of Jackson Central High School. Following graduation, he enrolled in the Army Air Corps. After training, he was being deployed to the South Pacific as a tail gunner on a B-29 when the war ended. He returned to Jackson, attended Millsaps briefly, and then graduated from the University of Mississippi in 1949. He passed the CPA Exam on his first attempt in 1950 while working with the Jackson firm of Robert S. Miller & Company. In 1953, he moved to Sanford, Mize & Williams and became a partner in 1957. His name was added to the firm name in 1958. In 1988, the firm became Matthews, Hearon & Cutrer. Before becoming Society president, Matthews had served the MSCPA as treasurer (in 1952 when he was only 26 years old) and as a member of the Practice Review Committee and the Taxation Committee. He later chaired the Advisory Committee to the State Board.

Matthews' claim to fame within the MSCPA is that he hosted the 1981 annual meeting at Caesars Tahoe in Lake Tahoe, Nevada—the farthest from Mississippi that the group has ever met. Most of the CPAs travelled to Tahoe in a group (actually, two groups—one leaving from Jackson and one from Memphis) and were met at the Reno Airport by buses to take them to the casino hotel. The trip also included a side trip to Virginia City and the Ponderosa Ranch (then the centerpiece for a popular television show). Entertainment included country star Willie Nelson. Matthews' initial goal for his year as president was to educate the public of the work of CPAs. This was accomplished by the Public Relations Committee, chaired by Marlin Rains, continuing a program of CPAs appearing before civic clubs with a slide presentation on timely topics. The committee also dispersed newspaper articles on a monthly basis, which were designed to improve the image of the CPA. Spot announcements with a similar objective were also sent to 24 radio stations throughout the State. Matthews also argued, albeit unsuccessfully, that the Society should purchase its own building, since the membership had increased to 1,344 members. Still, his efforts kept the idea before the Board of Governors and a quarter of a century later, Matthews' objective would be met. Matthews also championed the MSCPA's first Political Action Committee (PAC), which was established during his year as president. Also, during Matthews' year, the Society inaugurated a bronze medal for the third highest score on each CPA Exam; this was a product of the Awards, Education & Scholarships Committee chaired by James W. Davis. At the national level, Matthews served on the AICPA Tax Forms Subcommittee, the group that makes recommendations to the IRS for simplification of tax forms and publications. Matthews was active in the North Jackson Kiwanis Club, Christ United Methodist Church, and the Colonial Country Club. Matthews passed away at his home in Jackson on January 24, 2015, at the age of 89. Jesse and his wife, Gwen, enjoyed a 67-year marriage. Their son, Brett Matthews, is also a CPA and the managing partner of his father's old firm.

1981-1982,

### James A. Butchart

James Adolph Butchart had his own CPA firm in Canton. He was born in Hibbing, MN, in 1917, but World War II sent him to North Africa and Europe as a member of the Army Air Corp, and then to Mississippi as a flight instructor late in the war. Here he



James A. Butchart, MSCPA  
president 1981-82

met a woman from Canton, which influenced him to move south after finishing his college degree at the University of Minnesota after the war. James and Blanch married in 1948 and moved to New Orleans where Jim worked for Ernst & Ernst. They moved back to Canton in 1954 and spent the remainder of their lives in the antebellum home that Blanch had grown up in. Blanch worked in the firm with Jim. He later received a law degree from the Jackson School of Law and passed the Mississippi Bar Exam in 1959. Butchart is remembered for his missionary work in getting the Office of the State Auditor to utilize more CPAs in public practice to fulfill the State Auditor's objective of auditing state agencies. His lobbying of then state auditor Ray Mabus led Mabus to get the legislature to approve such a contract arrangement and to provide funds. Butchart was also a strong advocate of peer review; he served on the AICPA Peer Review Committee and as chairman of the MSCPA Committee. Butchart also served on the AICPA Council. In the early 1960s, he was active in the Canton Chamber of Commerce and was the inaugural chairman of the Central Mississippi Development District, which over the two years from 1961-1963 brought in 2,000 new jobs to the four-county district and \$8 million in new payroll. He hosted the 1982 MSCPA annual meeting at the Broadwater Beach Hotel in Biloxi. Speakers at the convention included FASB member Ralph Walters and AICPA president-elect Rholan Larson. Butchart died unexpectedly at the age of 68 while walking near his home on November 23, 1985, just a day af-



ter attending a Corporate Income Tax Workshop at the Downtown Jackson Holiday Inn. His son, Tom Butchart, is also a CPA and was a partner in his father's firm. The baseball field in Canton is named in Jim's honor.

**1982-1983,**

**Paul V. Breazeale**

Paul Breazeale of Jackson was elected as the 1982-83 president. Interestingly, in the presidential election, Breazeale defeated Bob Rea, the son of a former MSCPA president, George R. Rea.



Paul V. Breazeale, MSCPA  
president 1982-83

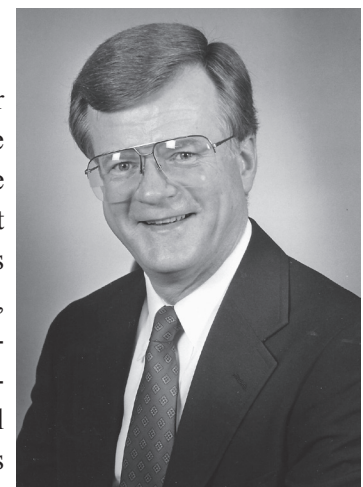
Thus, Rea came within a few votes of being a "legacy" president. Breazeale was born in Louisville, MS, on February 9, 1945, but called Philadelphia his home town. He graduated from Mississippi State University and started his career with Peat, Marwick, Mitchell & Co. in 1970. In 1981, he formed the Jackson firm of Breazeale and Saunders. In 1980, while treasurer of the Society, Breazeale also served as chairman of the Legislative Committee, a committee upon which he has served either officially or unofficially for several decades since giving up the official title. Breazeale was an important contributor to the passage of both the 1981 and 1983 CPA laws. At the national level, Breazeale has served on the AICPA's Legislative Planning Committee, the Political Action Committee, the Management of an Accounting Practice Committee, and has for many years led the MSCPA delegation in its biannual visits to the Mississippi Congressional delegation in Washington. As president, Breazeale hosted the MSCPA annual meeting at the Opryland Hotel in Nashville. Plans for the Opryland meeting were under the oversight of Convention Co-Chairmen Larry Lefoldt and James Dossett; members enjoyed a reserved section at the Grand Ole Opry on Friday night. Those appearing on the Opry that evening included Bill Monroe, Skeeter Davis, George Jones, Porter Wagoner, Roy Acuff, Hank Snow, and Little Jimmy Dickens. Before be-

coming MSCPA president, Breazeale served as president of the MSCPA Central Chapter and as an officer or leader in a variety of Jackson-area civic organizations, including the YMCA, the Mississippi Economic Council's Leadership Program, and the Mississippi Affiliate of the American Heart Association. He also served as the 1984 president of the Jackson Chapter of the National Association of Accountants (now Institute of Management Accountants) when that chapter was ranked as the top chapter in the nation. Paul has been a frequent speaker over the years to both accounting and non-accounting audiences. He continues to remain active in the MSCPA and regularly attends the annual meetings in Destin. At the 2015 annual meeting, Paul was the winning bidder on a portrait painted by Tim Decker, the entertainer at the Saturday evening dinner at the annual meeting. That painting now hangs in his cabin at the Neshoba County Fairgrounds. Breazeale, a man with a strong interest in history, has also served as an advisor to the authors of this centennial history volume.

**1983-1984,**

**James W. Davis**

Davis, a professor of accountancy at Ole Miss, served as the MSCPA's president in 1983-1984. He was born on July 28, 1940, in Pleasant Grove, Panola County, Mississippi, and received all three of his degrees from the University of Mississippi. He had worked in Arthur An-



James W. Davis, MSCPA  
president 1983-84

dersen & Co.'s Houston office from 1963 to 1965. Davis returned to Ole Miss in 1965 to join the faculty and begin the Ph.D. program. He went on to win the Elsie M. Hood teaching award as the best teacher on the Ole Miss campus. He was the 1993 recipient of the MSCPA Outstanding Educator Award. He became dean of the Patterson School of Accountancy at Ole Miss in 1993 and held that position for nine produc-

tive years; the acquisition of the AICPA library and the creation of the National Library of the Accounting Profession was one of his greatest accomplishments as dean. Also, it was during his term as Dean that the Patterson School acquired its name in 1997 after Eldon H. Patterson had donated \$16.5 million to the University. Accountancy was the first “named” school on the Ole Miss campus. His earliest MSCPAs activity was with the Northeast Chapter. In 1971, that Chapter appointed Davis to be the Chapter’s representative on the MSCPAs Board of Governors. Before becoming MSCPAs president, Davis had served as chairman of the Awards, Education & Scholarships Committee, and of the Public Service Award Committee. While president of the MSCPAs he presided over the disbandment of the Southern States Association of CPAs, when the MSCPAs was one of the three final members of the regional group. Davis also had thrust upon him a campaign to raise an endowment for the Education Foundation by John H. Cox, a CPA from Mendenhall who was the chairman of the Awards, Education & Scholarships Committee during the early 1980s. Cox proposed that the Society raise \$25,000 to fund an endowment for the Foundation, and he took the initiative to make the contacts with donors. Of course, Davis and the other officers approved of this tactic and to this day salute Cox for his initiative in developing the Foundation’s endowment. Davis hosted the 1984 annual meeting at the Broadwater Beach Hotel in Biloxi. That meeting hosted the first “Spouses” Program at an MSCPAs meeting, at the request of female members; previously it was called the “Ladies” Program. Also at the 1984 meeting, a bylaws change was approved that changed the definition of a quorum at the annual meeting from 10 percent of the membership to a fixed number of 100 members. At Ole Miss, Davis was a long-time faculty sponsor of the Sigma Nu Fraternity. The Sigma Nu Fraternity house at Ole Miss is now named in his honor. Although he officially retired from the University in 2009, he has continued to teach on a half-time basis. Dr. Davis lives in Oxford and continues to serve as a trustee of the MSCPAs Education Foundation.

#### 1984-1985, E. Howard Lamar

Meridian CPA Everette Howard Lamar was the

1984-85 MSCPAs president. He was born in Union County, Mississippi, on October 11, 1928, but graduated from Lee High School in Columbus. After serving in the U. S. Navy in 1947 and 1948, he graduated from Mississippi State University in 1951 and passed the CPA Exam in 1956. He began his career in 1952 with the Meridian firm of Ward, Rea & Shaw. At



E. Howard Lamar, MSCPAs president 1984-85

the time of his presidency, he was a senior partner in the Meridian firm of Lamar, Kemp & Swain. He had previously served as the MSCPAs treasurer in 1962-63 and on the Insurance Trust Committee. Lamar hosted his 1985 annual meeting at the Broadwater Beach Hotel in Biloxi; unknown at the time, it would be the last MSCPAs annual meeting at the Broadwater. Eddie De-Miller was the program chairman for the meeting and he arranged for the speakers to include Robert Mednick from Arthur Andersen & Co., AICPA president J. H. (Monday) Lowe from Baton Rouge, and former AICPA president George D. Anderson from Helena, Montana (a gentlemen who in 2018 was posthumously inducted into the Accounting Hall of Fame; the Accounting Hall of Fame was started by Ohio State University in 1950 and in 2017 its operations were taken over by the American Accounting Association). The spouses who played bingo had the opportunity to win such prizes as a 19-inch color TV or a Polaroid Camera. In terms of civic activities, Lamar was active with the Meridian Chamber of Commerce and the First Baptist Church in Meridian where he was a deacon and church leader. He was also active with the Girl Scouts, the Salvation Army, the Jaycees, the United Way, and was a trustee of the Choctaw Council of the Boy Scouts of America and chairman of the Council’s Trust Fund. In 1995, he served on the MSU-Meridian Advisory Council as the University opened its branch campus in Meridian. Lamar died in Meridian on January 7, 2004, at the age of 75. His son, Roy Alan Lamar was also a CPA who practiced with his father during the 1990s in the Meridian firm of Lamar & Lamar, CPAs.

## 1985-1986, Emmitte J. Haddox

Emmitte J. Haddox was born in Columbia, Mississippi, on May 15, 1942, and attended the Marion County public schools before graduating from the University of Southern Mississippi in 1964. He passed the CPA Exam in 1966. Following graduation, he immediately joined the Jackson firm of Frank Hagaman & Associates, which became Hagaman, Roper & Higginbottom in 1966, and Hagaman, Roper, Haddox & Reid in 1972. Following his term as president, the name changed again and he was the managing partner of the Jackson CPA firm of Haddox, Reid, Burkes & Calhoun (today, the firm is known as Haddox, Reid, Eubanks & Betts). Haddox served as the MSCPA treasurer in 1982 and previously as chairman of the MSCPA Management of an Accounting Practice (MAP) Committee and the Continuing Education Committee. Later, he chaired the Long-Range Planning Committee. He was a director of the USM Foundation and served on the AICPA Council. Haddox was the first president to host the annual meeting in Destin, Florida, a site that has now been the go-to place for MSCPA meetings for over a third of a century. The 1986 meeting in Destin will long be remembered as the largest convention to that date to be held by the MSCPA with 238 members registered, plus 180 spouses and 170 children. With exhibitors and the MSCPA staff, the total attendance was 629 individuals, which was over 200 greater than the preceding year in Biloxi. The keynote speakers were AICPA vice president Dan Guy and New York tax guru Sidney Kess. Given the high attendance and the enthusiastic feedback from those attending, it was almost impossible to consider any other location for subsequent annual meetings. Also, for many years, the choice of future



Emmitte J. Haddox, MSCPA  
president 1985-86

meeting sites was decided by a voice vote at the Destin meeting; of course, the result was that everyone wanted to return to Destin the following year. Actually, the choice of Destin for the 1986 meeting was close to being a last-minute decision by Haddox and the Board of Governors. The original schedule was for the convention to be held at the Broadwater Beach Hotel in Biloxi on June 26-29, but so many members complained that the date was too close to the fiscal year end that it was decided to move the meeting to earlier in the month. However, the Broadwater Beach had no vacancies earlier in the

month, so Haddox and Bob Nickey traveled to Destin and were impressed by what they saw there. Also, at the 1985 meeting, there had been complaints from attendees that the Broadwater Beach Hotel was not being properly maintained, and people wanted a nicer venue. Thus, in December, 1985, members learned that they would be going to Destin in June. That was not the end of the issue, however, because in about April, Bob Nickey heard a rumor that the Sandestin resort was having financial troubles and might close down before the June meeting. Thus, Haddox sweated out two months of worrying that he might not have a convention venue. Although the convention went extremely well, both Haddox and Nickey received significant criticism from a few individuals for taking the convention out of state. As a point of reference related

to inflation, it should be noted that hotel rooms, with kitchenette, were \$65 per night (compared to \$240 per night in 2020). Haddox's colleague and partner, Jimmy Burkes, when recently asked about the greatest contributors to the 100-year history of the Society, responded that he thought one should be Emmitte Haddox, whose courage and vision it was to move the convention from Bi-



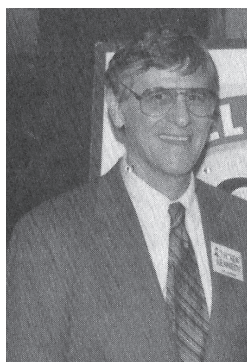
Sandestin Golf and Beach Resort, Sandestin, Florida



loxi to Sandestin. At the national level, Haddox later served six years on the prestigious AICPA Trial Board. It should also be noted that Haddox and other members of his firm have been mentors to more future MSCPA presidents (now called chairmen) than any other firm in the state. Including Haddox, his firm has been the breeding ground for nine past chairs of the Society. Haddox retired from his firm at the end of 2009, but continues to work as a consultant to this day.

### 1986-1987, J. H. Kennedy, Jr.

J. H. (Ken) Kennedy of Columbus was the 1986-



J. H. Kennedy, Jr., MSCPA  
president 1986-87

87 Society president. Ken was born in Hattiesburg on March 15, 1933, attended Columbus public schools, graduated from Mississippi State University in 1955, where he was president of the Arnold Air Society and Cadet Colonel of the Air Force ROTC (meaning that he was the student commander of all Air Force ROTC students at the University). Upon graduation, he served as a pilot in the U. S.

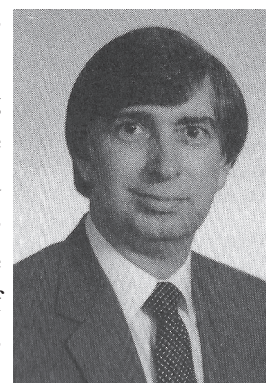
Air Force. In 1958, he joined the Columbus CPA firm of T. E. Lott & Co. where he became the chief administrative officer. He was the third partner from that firm to serve as MSCPA president, as both T. E. Lott, Sr. and Jr. preceded him. Before his election to the presidency, he was a member of various committees, served as chairman of the Management of an Accounting Practice (MAP) Committee, and was a popular instructor of CPE courses. He was active in the East Central Chapter and served as MSCPA secretary. At the community level, he was chairman of his Methodist Church's board and was a past president of the Columbus Chamber of Commerce, the Salvation Army, and the Kiwanis Club. He was also a director of the YMCA and the Magnolia Tennis Club, which led him to co-chair the tennis tournament at several MSCPA annual meetings. He had played on the tennis team while at Mississippi State University. He was also active with the Lowndes County Development Association and the YMCA. He also filled the CPA position on the Hospital Equipment and Fa-

cilities Authority for the State of Mississippi. He is a certified lay speaker for the United Methodist Church and has served on the board of the Mississippi Methodist Foundation. He has also served as president of the Mississippi University for Women Foundation (the school from which his wife graduated). Today, at age 87, he is one of the oldest members of the Society who is still active in the profession. Kennedy retired from T. E. Lott & Co. on December 31, 2019.

### 1987-1988, John M. Robinson

The 1987-88 president, John M. Robinson, was

born in Ackerman, Mississippi, on September 25, 1944, and received his accounting degree from Mississippi State University in 1966 and passed the CPA Exam in 1968. A former Internal Revenue Service agent (1966-68), at the time of his presidency he was a partner in the Tupelo CPA firm of Nail, McKinney, Tate & Robinson. He had become a partner in the firm in 1971 and

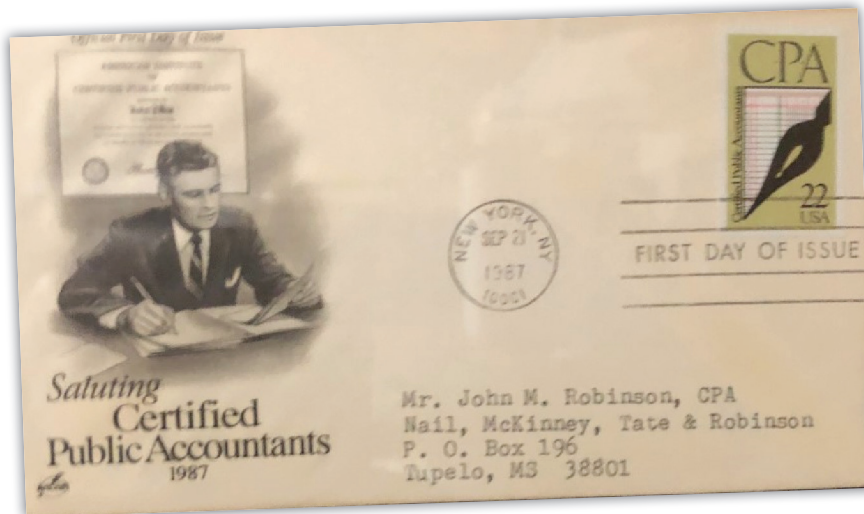


John M. Robinson, MSCPA  
president 1987-88

was the managing partner from 1992 to 2002. Robinson served during the centennial year of the AICPA and attended the gala celebration in New York as the Society's official representative. Robinson's major task as president was working to get members to support an AICPA initiative to make 40 hours of CPE a mandatory requirement for membership in the American Institute. That requirement needed the vote of the membership and Robinson traversed the State trying to convince members to vote for the AICPA change. However, his official duty, as he remembers being told by Executive Director Robert Nickey, was "to do no harm and keep the ship steady as she goes." He admits trying to make some changes in the administration of the annual meeting in Destin, but he was apparently overruled by Nickey; nothing changed. He was, however, able to get Mississippi comedian and author Jerry Clower of Yazoo City to entertain at the convention, which was a treat for all in attendance. Clower stayed the whole week and was more than willing to socialize with the CPAs.

Robinson was a member of the AICPA Council for two different terms and served as a member of the State Board of Public Accountancy from 1990 to 1994, the last year as chairman. He retired from the firm of Nail, McKinney in 2002

and moved to Renasant Bank where he was the Director of Wealth Management from 2003-2010. He was a trustee of the Mississippi Tax Institute and served as president of the Northeast Mississippi Chapter of MSCPA. For 25 years, Robinson was treasurer of the Thad Cochran Campaign Committee and the Leadership Political Action Committee (PAC). He has served on the board of directors of Southern Motion Furniture Company, North Mississippi Medical Clinics, and North Mississippi Health Services. From 2009-10, he served as president of the Itawamba Community College Foundation, treasurer of the Mississippi Valley Presbytery, and has served on many other boards of community organizations. His wife, Peggy, is a noted harpist who has played at various MSCPA functions, including the prayer breakfast at the close of the annual meetings in Destin and at the 1995 retirement event for Bob Nickey. John continues to work part time for Renasant Bank.



1987 CPA STAMP

and Co., which later merged with May and Company. In 1997, he formed a new firm, but then merged it into Horne CPA Group a year later. Before his election to the MSCPA's highest office, Koury was the treasurer for the Society and

for the Southern States Conference of CPAs. He also served as MSCPA secretary. In terms of civic activities, Koury served as president of the Audit and Finance Commission for the Catholic Diocese of Jackson and a member of St. Richard's Catholic Church Parish Council. Outside of accounting circles, Koury is best known as a tennis player and tennis enthusiast. In addition to co-chairing the MSCPA tennis tournament, he has contributed much to the development of tennis programs in the state of Mississippi. In addition to playing tennis on the Leland High School tennis team and at Mississippi State, he also played on the U. S. Air Force Tennis Team. He has served as a long-time treasurer and as president of the Mississippi Tennis Association and won that organization's Volunteer of the Year Award. He has also served on the audit committee of the U. S. Tennis Association. He has won over 100 trophies in tennis tournaments. In 1997 he was inducted as a member of the Mississippi Tennis Hall of Fame. He is now retired and living in Jackson.



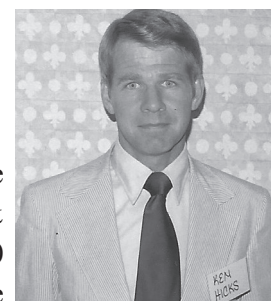
Peter A. Koury, MSCPA  
president 1988-89

#### 1988-1989, Peter A. Koury

Peter A. Koury is a Jackson CPA who was born on February 5, 1930, in Natchez, but graduated from high school in Leland. He received both bachelors and masters degrees from Mississippi State University, where he played on the tennis team. He was a partner in the Jackson office of Koury, Ready, Lefoldt

#### 1989-1990, Kenneth E. Hicks

Kenneth E. Hicks of the Vicksburg firm of May & Company was the 1989-90 president. He was a native of Natchez, born October 29, 1945, and graduated from Mississippi State University in 1968 following his service in the U. S. Navy; he be-



Kenneth E. Hicks, MSCPA  
president 1989-90



came a CPA in 1970. His first job out of college was with Peat, Marwick & Mitchell in Jackson; he moved to May & Company in 1970 and stayed for 40 years, including 14 years as managing partner. Before being elected Society president, he served as chairman of the MSCPA Continuing Professional Education Committee and of the Mississippi Tax Institute. He was also a director of the Southern States Conference of CPAs, before that organization folded. Hicks also held the AICPA Personal Financial Planning Specialist designation. During his term as president, the MSCPA created a retirement plan for Executive Director Robert Nickey; previously, the Society did not have any form of retirement program for staff members. Also during Hicks' term, there were serious legislative issues relative to proposals from the non-certified accountants in the state. The MSCPA wanted to maintain the status quo to protect the public. The Society officers, accompanied by the MSCPA lobbyist, went to a legislative committee hearing to plead the case for maintaining the present law. As the hearing began, the Senate Chairman rushed into the meeting and said the hearing had to be cancelled because the "hottest issue of the year" was unfolding in the Senate. Later, Hicks learned that the "hot issue" was "How many days a year can deer hunters use dogs during the hunting season." Obviously there is a need for sacrifice when important issues are under discussion. Hicks was also involved in the passage of the 150-Hour law and the working-paper ownership law in 1990, which was signed into law by Governor Ray Mabus on March 22, 1990. The keynote speaker at the 1990 annual meeting was fraud perpetrator Frank Abagnale, who was so popular that he was brought back again in 1991. Hicks' civic contributions included to the Vicksburg Chamber of Commerce, Vicksburg United Way, Audubon Mississippi, and the MSU Alumni Association. He was the first chairman of the MSU School of Accounting Advisory Committee. Hicks is now retired and living in Vicksburg.

## 1990-1991, Dora R. Herring

When Dora Rose Herring took over as president of the MSCPA at the 1990 annual meeting in Destin, she became the organization's first female president. It would be seventeen years later before the next woman president, but after that, equality reigned and female presidents (now called chairs) are no longer rare. Being a pioneer was nothing new to Herring, when she graduated with her bachelors degree from Mississippi State in 1963, she was the first female accounting graduate; she was also the only female graduate that year in the School of Business. A native of Winona, Mississippi, Dr. Herring was born Dora Rose on October 5, 1928, and became a professor of accountancy and director of the School of Accountancy at Mississippi State University, her alma mater for three degrees. She received her doctorate in 1968 from Mississippi State where she studied as a Ford Foundation Scholar. She had begun the doctoral program as the only student in the then new program. As the first female ever hired to teach in the College of Business, she began her faculty career at Mississippi State in 1964 shortly after completing both her bachelors and masters degrees and receiving the MSCPA silver medal on the May 1964 CPA Examination. More than a decade prior to attending Mississippi State, she had begun her academic education with an Associate Degree in 1947 from the Bowling Green College of Business in Kentucky, a well-respected business school that later merged with Western Kentucky University. While at Bowling Green, she met her husband, Ward, who coincidentally was also from Winona, Mississippi, but the two had not known each other because Ward was four years older; his education had been delayed due to World War II. Ward later became a field auditor for the Mississippi State Tax Commission, a position from which he retired after 30 years.

Before being elected president of MSCPA, Dora was active at the national level in the Institute of Management Accountants, where she



Dora R. Herring, MSCPA president 1990-91



served as national vice president. She served on that organization's Board of Regents where she oversaw the development of the Certificate in Management Accounting (CMA) examination. Closer to home, she was a past director of the Mississippi Economic Development Council and served as president of the MSU Faculty Women's Association. She was also active in the Starkville Rotary Club and served 14 years on the Planning and Zoning Commission. She was the long-time treasurer of the First Baptist Church and secretary treasurer of the Long's Lake Neighborhood Association. She received the MSCPA Outstanding Educator Award in 1988 (a complete list of Outstanding Educator Award winners appears in Appendix C). When she became treasurer in 1985, she pledged that she would get a micro-computer for the MSCPA office. This came to fruition in December of that year with the purchase of a Leading Edge 20 Megabyte Computer. A computer with 20 megabytes of capacity doesn't seem like much today, but the intent was for the Society's first computer to keep dues records, financial records, and CPE and insurance records. Dr. Herring then taught the office employees how to operate the machine. Since her teaching specialty at Mississippi State was accounting systems, the instruction of the Society's staff was an easy chore for her. One of Herring's first accomplishments as president was to initiate the first MSCPA Accounting Education Symposium in November 1990 to bring together the state's accounting educators. That program has continued to be held each year since. At her 1991 annual convention in Destin, she arranged for one of the most popular professional speakers that the MSCPA has ever hosted in the person of Frank Abagnale, a noted fraud perpetrator. Abagnale had given a one-hour presentation at the 1990 convention and was so popular that it was decided to bring him back a year later for a longer session. According to an article in the *Newsletter*, the audience was "stunned, shocked, and amazed at Abagnale's revelations." Following his nearly three-hour presentation, Abagnale welcomed admirers and autographed copies of his book, *Catch Me if You Can*, which was later turned into a Broadway play and a big-grossing 2002 motion

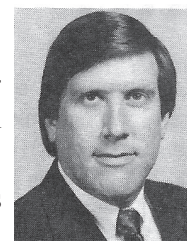


Philip M. Stevens, MSCPA president 1991-92

picture starring Leonardo DiCaprio as Frank. Following her service as president, Herring chaired the Society's 75<sup>th</sup> Anniversary Committee in 1994-95. Fortunately, she videotaped portions of the celebration and passed along those videos to the coauthors of this volume prior to her death. Thus, her efforts became a part of this volume. Dr. Herring passed away May 2, 2018, at the age of 89. She continued to participate in the MSCPA annual meeting in Destin until the end of her life. Her son, Clyde Herring is also a CPA and served as the 2004-05 president of the MSCPA.

#### 1991-1992, Philip M. Stevens

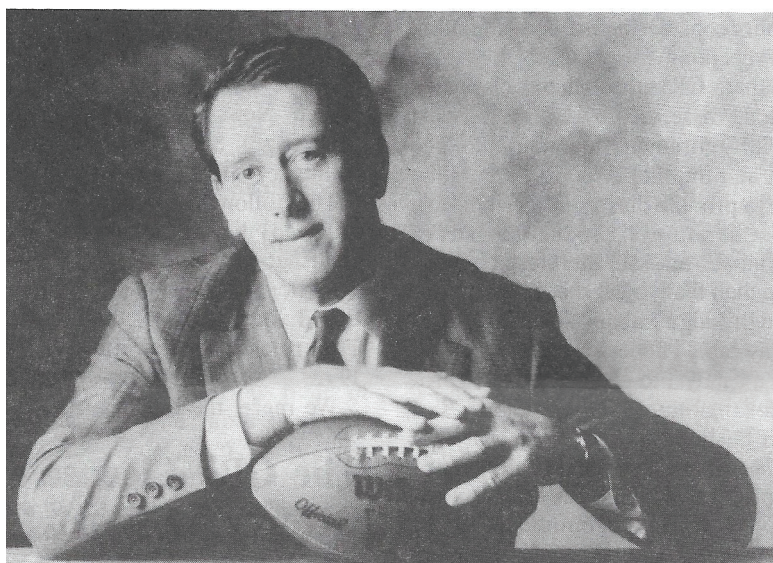
The 1991-92 president was Philip Michael Stevens from the Laurel firm of Holt, Stevens & Associates. He was born June 30, 1952. He was a 1974 graduate of the University of Mississippi. In 1983 he was chosen as the Outstanding Young Man in Laurel by that community's Jaycees. Before becoming president, he was the 1989-90 MSCPA secretary. In civic affairs, he was active with the Jones County Economic Development Authority, which he served as treasurer, and the Laurel Downtown Association, which he served as president. Stevens did not remain active in the Society following his presidency and dropped his MSCPA membership in 1998. Stevens passed away April 28, 2014, at the age of 61.



Jimmy E. Burkes, MSCPA president 1992-93

#### 1992-1993, Jimmy E. Burkes

Jimmy Earl Burkes, a partner in the Jackson firm of Haddox, Reid, Burkes & Calhoun PLLC, was the 1992-93 president. Burkes was born August 25, 1944, graduated from Pascagoula High School in 1962, and is a graduate of the University of Southern Mississippi; he has been involved in the practice of public accountancy since graduation. In addition to his CPA license, Burkes earned the Accredited in Business Valuation (ABV) and Certified in Financial Forensics (CFF) credentials from the AICPA. As of December 31, 2017, Mr. Burkes completed his third five-year term on the Mississippi State Board of Public Accountancy (MSBPA). His past service to

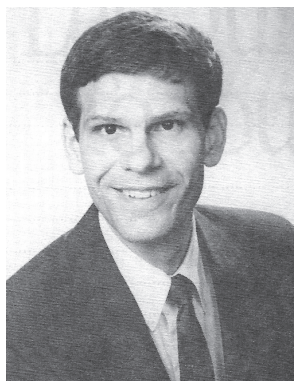


Archie Manning

the MSBPA included Secretary, Vice Chair and Chair of the Board. He was a member of the Joint Mobility Task Force with the MSBPA and Mississippi Society of Certified Public Accountants (MSCPA) and a member of the Rules and Regulations Committee responsible for drafting revisions to the Statue, Rules and Regulations providing for individual licensee mobility. Since his initial appointment to the MSBPA in 2003, he served as Chair of the National Regulatory Concerns Committee of the Board. Jim Burkes has served as a NASBA (National Association of State Boards of Accountancy) Director-At-Large and Chair of its Administration and Finance Committee. He previously served as NASBA's Southeast Regional Director (3 years), Chair of the Audit Committee (2 years), Chair of the Bylaws Committee (3 years) and as a member of the Compliance Assurance Committee (5 years), Regulatory Response Committee (3 years) and Awards Committee. Burkes also served as a member of the Selection Advisory Committee in the search for the new President/CEO of NASBA upon the retirement of David Costello. He was also a program speaker at the inaugural conference for State Boards of Accountancy - Peer Review Oversight Committee. Burkes is currently a member of the Accounting and Review

Services Committee (ARSC) of the AICPA as NASBA's representative and serves as Secretary and a member of the Board of Directors of the NASBA Center for Public Trust.

Burkes served as AICPA Council Representative for Mississippi. He has also served as a member and chair of several committees of the MSCPA - Audit and Accounting, Continuing Professional Education, Professional Conduct, Long Range Planning and Legislation. Burkes was the recipient of the 1997 MSCPA Public Service Award. Burkes was also an active player and supporter of the MSCPA tennis tournament over the years (the doubles team of Felicity Flesher and Jimmy Burkes could beat any other CPA combination in the state, assuming that Mark Wilder and Peter Koury weren't playing). Burkes retired from the Firm as of January 1, 2016, and currently serves the Firm as a business consultant. He made his contribution by being forever participative and supportive of the leaders of the MSCPA. He was, and is, a CPA who could always be counted upon!



Charles W. Caldwell, Jr., MSCPA  
president 1993-94

#### 1993-1994, Charles W. Caldwell, Jr.

Charles Wesley Caldwell, Jr. (Chuck) was the 1993-94 Society president. Born September 23, 1954, Chuck is a legacy CPA in that his father was also a CPA in the firm of Silas M. Simmons & Co. in Natchez and an officer and active member of the MSCPA. Chuck joined his father's firm immediately upon graduation from Ole Miss in 1976 and passed the CPA Exam the same year. Since 2006, he has also held the AICPA's Personal Financial Specialist designation. He became a partner in the firm of Silas Simmons LLP in 1984 and was managing partner from 2000 to 2016. Before becoming president, Caldwell served the MSCPA as treasurer and as a member of the Southwest Chapter. He has served on and chaired various committees over the years. During Caldwell's term as president, Jack Coppenbarger was named as the Associate Executive Director in a transition plan to Bob Nickey's retirement. Additionally, Chuck lat-



er served on the special committee to interview and make recommendations to the Board of Governors that led to the selection in 2015 of Karen Moody to replace Coppenbarger. Thus, he has had an integral role in the hiring of two of the last three heads of the Society. Also, Chuck's convention in Sandestin was designed as a move to a more "casual" convention. The convention brochure for 1994 had a "no tie" emblem to promote the casual nature of the convention. That innovation has lasted to the present day. He also introduced a night off for families and members to enjoy time together and a cookout by the pool. Chuck has stayed active since his presidency, often dealing with the nitty-gritty details of the organization, such as multiple revisions of the bylaws, and the development of the Society's vision statement and strategic plan. In terms of civic contributions, Caldwell is a member of the Advisory Board of the Patterson School of Accountancy at Ole Miss. He has served as president of the Rotary Club of Natchez and the Historic Natchez Foundation, as well as the Chamber of Commerce of Natchez-Adams County. He is a member of the Jefferson Street United Methodist Church and the Natchez Historical Society. As an active amateur historian, Chuck has been an advisor to the coauthors of this volume.

#### 1994-1995, Jobie T. Melton, Jr.

Jobie Terrell Melton, Jr., the managing partner from the Jackson office of Arthur Andersen & Co., was the 1994-95 Society president after having served as the Society treasurer in 1991-92. Born October 14, 1948, in Clarksdale, Mississippi, he was a 1971 graduate of Mississippi State University. He joined the firm's New Orleans office upon graduation and stayed there for 16 years before moving to Jackson. He became a partner in 1983 and returned to Mississippi in 1987 when he was named managing partner of the Jackson office. Melton had already left to join a client (Friede-Goldman, a Jackson manufacturer of off-shore oil



Jobie Terrell Melton, Jr., MSCP  
president 1994-95

rigs) as chief financial officer before the Arthur Andersen firm experienced its well-known difficulties in 2001, but at about the same time, he joined the firm of Horne CPA Group in its Jackson office where he served as director of the firm's financial institution practice. He served as a trustee on the MSCPA Education Foundation and was chairman of the Legislative Committee. He had the good fortune of being able to host the MSCPA's celebratory 75<sup>th</sup> anniversary annual meeting in Destin. He was a most deserving recipient of the 2003 MSCPA Public Service Award. His public service included time on the Mississippi State University School of Accountancy Advisory Board as both a member and president. He also was a member of the MSU Foundation Board where he chaired the audit committee. From the time he moved to Jackson, Melton served the Boy Scouts of America as an assistant scoutmaster and Council treasurer; he was the recipient of the Boy Scouts Silver Beaver Award (that's a big deal), and both of his sons attained the rank of Eagle Scout. First Baptist Church of Jackson played a central role in Melton's life; he was chairman of both the deacons and of the church finance committee. He also sang in the choir and taught Sunday School. In addition, he was a member of a gospel quartet, the Master's Call, in which he sang baritone. Melton also served as president of the Mississippi Symphony Orchestra Association, and on the boards of the Magnolia Speech School, Jackson Academy, the Cystic Fibrosis Foundation, and Junior Achievement—he was a member of the latter board from when he moved to Jackson in 1987 until his death. Melton passed away, much too soon, on July 28, 2004, at the age of 55. He was still in his prime with respect to both professional and public service activities. Nine months after his death, he was selected posthumously for the Alumnus of the Year Award by Mississippi State University.

## ACCOUNTING EDUCATION

Mississippi accounting education saw many changes in the 1970s, particularly in the latter part of the decade. Early in the decade, in recognition of his many years of exceptional service to the profession, the membership of the Society by a unanimous vote



at the 1974 convention, granted honorary membership status to Professor W. W. Littlejohn of Mississippi State University. Professor Littlejohn held degrees from Bowling Green College and the University of Missouri. He began teaching at Mississippi State University in 1937, and later served as department head and Associate Dean. He served as editor of the publication *Mississippi Certified Public Accountant* for twenty years after its founding in 1947. He was the first academician to serve as Society President and had served as Chairman of the Mississippi State Board of Public Accountancy.

The decade of the 1970s was somewhat a period of unrest for the accountancy faculty at the three largest universities in the state, but nowhere more so than at Ole Miss. The department had five different chairmen (in six terms) during the 70s. Albert Craven began the decade and stayed until 1972, when he moved to Appalachian State University. He was followed by Charles Taylor who served for two years, and then Carl Nabors whose period of service from 1974 until 1978 was interrupted by a one-year stint from Grover Porter. Edward Milam closed out the decade, first as department chairman and then as dean of the School. With the exception of Porter, these leaders were all active in the MSCPA and all promoted the public accountancy lifestyle.

Albert Craven stated in the mid-1990s that he left Ole Miss to move to Appalachian State University because the dean there offered him the opportunity to build a new business college program. Craven's major accomplishments while chairman included the recruitment of several doctorally-qualified faculty. In retrospect, Craven said that his greatest contribution to the program may have been the people he taught or recruited who later became leaders of the School of Accountancy. Craven recruited Edward Milam, who became the first dean of the School of Accountancy; he taught auditing at Appalachian State University to Tonya Flesher, who became the second dean, and recommended her to attend the Ole Miss Ph.D. program; and he chaired James W. Davis' (the third dean) dissertation committee.



Tonya Flesher is named the second dean of The University of Mississippi School of Accountancy in 1987.

In 1975, the Professional Accounting Advisory Council was established by Grover L. Porter during his first (and only) year as department chairman. The Advisory Council is composed primarily of Ole Miss alumni. All members hold leadership roles in the accounting profession. In late 1975, the Council recommended establishment of a separate school of accountancy and the reactivation of the Master of Accountancy program. The latter program was reactivated in 1976 after a seven-year hiatus.

The concept of a separate accountancy school at Ole Miss, and at Mississippi State and Southern Mississippi, dates back to at least 1949. In that year, Joseph Cerny published an article in *The Mississippi Certified Public Accountant*, a quarterly publication of the MSCPA, which advocated the need for separate schools to teach accountancy. The article first discussed the trend of schools expanding the requirements to obtain an accounting degree and then followed with this sentence: "The trend is very similar to the one in law and medicine and it is almost certain that in the next decade or two there will be several recognized schools of accountancy as there are schools of law, etc." Cerny missed the timing of his prognostication by a decade or two, but the smoldering ember was there, and eventually that ember became a flame.

During the early 1970's came a recognition that accountancy programs in universities were going to have to change to remain viable institutions. With the continual change in tax laws and the changing requirements in financial reporting, the traditional business program was not serving the needs of the accountancy profession. Practitioners began to realize the imbalance that existed between the formal education of entrants into the field and the knowledge required to perform the work of an accountant at the entry level. Because most business administration programs emphasized management-related training, there was little room for addressing the rapid growth in the body of accounting knowledge. Thus, separating accountancy from the School of Business came under discussion at all three of the large universities in the

state. At all three schools, accountancy was the leading program in the business school and the quality of the faculty at all three schools made them want something more than they were getting from the business school of which they were a part.

Formal consideration of a separate school of accountancy at Ole Miss had its inception when, in June, 1974, the faculty of the department of accountancy adopted a resolution of concurrence with an announced policy of the American Institute of CPAs to endorse and encourage the establishment of separate schools. From 1974 until 1978, the concept was continuously studied by the accounting department, the School of Business, the University's Bureau of Institutional Research, and other groups on campus. As might have been expected, the dean of the business school was not overly supportive of a separate school of accountancy. The controversy between the dean and the faculty was so great that it even made recruiting difficult. Dale Flesher, who came for an interview in the spring of 1977, was told by a disinterested party, Vice Chancellor Harvey Lewis, that if he wanted a job at Ole Miss he should express no opinion on the subject of schools of accountancy. Lewis told Flesher that the dean would not hire anyone who was in any way supportive of a separate school. On the other hand, the faculty would not hire anyone who was not supportive of a separate school. When asked, Flesher pleaded ignorance on the subject and was approved by both factions.

After it became evident that the Department could not expect fair treatment from the SBA dean, Porter talked with the Vice Chancellor, Arthur DeRosier, whom he had known at East Tennessee State University. DeRosier encouraged Porter to do what he could to improve conditions in the Department of Accountancy, and stated that he would support Porter to the extent possible. After discussion with the departmental faculty, Porter formed the Professional Accountancy Advisory Council. The Council was designed as a strategy to enhance the status of the accountancy program and to improve conditions for the faculty. N. Kenneth Nail of Tupelo, a past MSCPA president and former chairman of the State Board of Public Accountancy, was selected as the chairman of the Advisory Council. Past MSCPA

president Edward A. DeMiller was also a member of the Council. A kickoff luncheon meeting was attended by the accountancy faculty, the Council members, the business dean, the vice chancellor, and the chancellor.

The Council members thoroughly grilled the dean at this meeting. Porter had previously supplied the Council with all budget materials. In essence, the Council stated at this meeting that, "We are donating 'big bucks' to the Department of Accountancy to help it enhance its programs. Now, we have learned that these donations are in effect being diverted to other departments in the School of Business Administration. We want a stop put to these practices." Needless to say, this did not improve the disposition of the dean toward the Department of Accountancy.

Following the Council luncheon, Vice Chancellor DeRosier told Porter in a private meeting that he would support Porter's plan to explore the feasibility of creating a separate school of accountancy. DeRosier later reiterated this support to the accountancy faculty as a whole. Porter felt at this point that he was going to develop the first separate school of accountancy in the United States. However, a few days later, Porter learned that DeRosier was being offered a position as the university president at East Tennessee State University. Realizing that he had lost his base of support within the University administration, Porter resigned to accept a position in Tennessee.

Porter did not, however, go quietly. When a reporter from the student newspaper, *The Daily Mississippian*, came to interview him about his resignation, he told the truth about the reasons for his leaving Ole Miss. The article, which appeared on June 14, 1976, began with a statement that Porter was the fifth accountancy chairman to resign in ten years. Then Porter was quoted as saying that "his main reason for leaving was that the Dean of the School of Business Administration was not supportive of the department of accountancy." Porter went on to say "I have had very good cooperation from Vice-Chancellor DeRosier and the Chancellor... quite frankly, the holdup has been the dean. A report was cited from the Accounting Resources Committee that stated 'the accountancy faculty would have to be doubled to equal the student-faculty ratio of the School of Business Administration as a whole. To equal the staffing level

of the university as a whole the faculty would have to be tripled.” The article went on to say that the number of students taking accounting courses had increased 50% between 1971-72 and 1975-76, but the number of regular full-time faculty had decreased during that period. McNew countered this argument by saying, “accounting faculty members are hard to find.” The final paragraph quoted Porter as saying that he hoped “his resignation will instigate action on the part of the Business School dean for the recommendations of the accounting department. His only regret, he said, was that he could not stay here to see it happen.” These numbers cited above were not unique to Ole Miss; the accounting faculty at Mississippi State University and the University of Southern Mississippi were teaching equally large loads.

Little happened during late 1976 and early 1977, but the faculty kept the idea before alumni. During late 1977, groups of accountants, including the Chairman of the Mississippi State Board of Public Accountancy, John W. Morgan, Jr. (an LSU graduate), and the President of the Mississippi Society of CPAs, Bill Rush Mosby, Jr. (a Mississippi State graduate), met with the University administration to endorse the concept. The University administration received letters from alumni and professional accounting firms throughout the nation lending support to the idea. In addition, the Professional Accounting Advisory Council for the Department of Accountancy adopted a resolution asking that the University establish a School of Accountancy. All of this activity was not meeting a lot of opposition (other than from the Business School dean). A member of the Advisory Council at that time, Edward A. DeMiller, stated that it was Chancellor Porter Fortune who was one of the biggest supporters for a separate school. According to DeMiller, “Without his assistance, the separate School of Accountancy would probably never have become a reality.”

With the growing support for the concept, and the growth in the number of accountancy majors, in November, 1977, Chancellor Porter Fortune appointed a campus-wide committee to consider the feasibility of a separate school. After thorough study, the committee submitted a report strongly urging the establishment of a separate School of Accountancy.

The Chancellor endorsed the idea and sent it to the Board of Trustees. Because of the support given by the administration, alumni, and the profession in



Administration building at The University of Mississippi

Mississippi, the Board approved on June 15, 1978, the establishment of a separate School of Accountancy. As might be expected, Ben B. McNew resigned from the deanship of the business school because of the lack of support he received from the University administration on the separate school issue. At the same time, schools of accountancy were approved at Mississippi State University and at the University of Southern Mississippi. At the two latter schools, the organizational arrangement was such that accountancy was not totally separate from business, but a school within a college of business.

The three Schools of Accountancy in the state began operations on July 1, 1979. At Ole Miss, the School of Accountancy became a separate budgetary and administrative unit on a level equal to that of the Schools of Business Administration, Law, Medicine, Education, and other disciplines. By 1979, the *Chronicle of Higher Education* called the accountancy program at the University of Mississippi “the most independent in the nation.”

At the same time that Ole Miss seceded from the Business School, the accounting programs at the other two major universities in the state, the University of Southern Mississippi and Mississippi State University, were also awarded school status by the trustees of the Institutions of Higher Learning (IHL), although their







she researched the idea and brought it to the attention of her counterpart at Mississippi State University, Dr. Dora Herring, who in early 1989 was a candidate for president-elect of the Society. The two women had met in early 1989 to discuss how the two schools could work together to advance accounting education in the state. This was a pioneering period in accounting education in the state as the accountancy programs at both of the largest schools in the state were led by women. It was the first time that a woman had been in charge of either of the programs, and at Ole Miss, it was the first time in the University's 140-year history that a woman had served as dean of any academic program. Once Herring became president-elect, she turned the idea over to the Awards, Education and Scholarships Committee to bring the idea to fruition. The objective for the symposium was to convene a large number of the State's accounting educators for the purpose of discussing the many changes that would be brought about by the spring 1990 passage of the 150-hour law and to assist schools in the transition before the 1995 start date. Invitees included faculty at all colleges and universities, both public and private, in the state, including community colleges. John Quon of Delta State University was the Committee Chairman that year and he was ably assisted in the program by Jerry G. King of the University of Southern Mississippi. The one-day symposium was held at the Coliseum Ramada Inn in Jackson and offered six hours of CPE credit. The official title of the meeting was "Preparing for the 150-Hour Education Requirement 1995." The keynote speaker was Rick Elam, who was then the Vice President for Education of the AICPA in New York; nine years later, Elam would join the faculty at Ole Miss and in 2011 would be awarded the MSCPA Outstanding Educator Award (a list of all MSCPA Outstanding Educators appears in Appendix C). It was announced from the beginning that the symposium was the first of what was planned to be an annual event, and these one-day sessions have continued to be held in October or November each year since. The first meeting attracted over 65 participants with representatives from ten different four-year colleges and nine different community and junior colleges. The attendance has remained rather stable at about the same number in later years.

One other event near the end of this era was the development of additional masters programs at the University of Mississippi and Mississippi State Universities. Ole Miss started a masters program with a tax emphasis in 1987, and the name was changed to a master of taxation degree in 1995. Mississippi State also began its Master of Taxation program in 1995, thus giving students an additional choice for a masters program at the same time that the 150-hour law was taking effect in the State.

## **CPE—CONTINUING PROFESSIONAL EDUCATION**

Today, continuing professional education (CPE) is a mandatory requirement of all CPAs. This is a requirement of the State Board of Public Accountancy and individuals must report annually to the State Board as to how they have fulfilled that responsibility, which basically averages out to 40 hours of courses per year. Such has not always been the case. There was no such thing as CPE prior to 1945 when the AICPA published its first CPE course. That course was designed to refresh young accountants who had been off to war and were returning to the profession after a long absence. That course was not a requirement for anyone, but over ten thousand copies were sold, even though the total population of CPAs in America was less than 10,000. In the late 1960s, the AICPA again addressed the subject of CPE and a campaign was started to encourage CPE among all practitioners.

Past chairman John Robinson remembers that prior to and during his term as treasurer, 1984-85, the area of mandatory CPE was a new requirement brought about by the legislation signed by the Mississippi governor in 1983, and was a major initiative of the AICPA, and that organization needed the help of the state societies to get such a requirement passed. At that time, Congressman John Dingell from Michigan--in particular--felt that the accounting profession needed governmental oversight. The profession had always been a self-regulated profession and fought the arguments of Dingell. The accountancy laws varied from state to state and the role of state boards was primarily the issuance of certificates or licenses to

1986 Mississippi Tax Institute members



Trustees — L. to R. (seated) Margaret Butler, Meridian; Sharon Pepmiller, Jackson. (standing) Hugh Montgomery, Jackson; John R. Murphy, III, Jackson; Jerry Lee, Jackson; Perry Blocker, Jackson; D. Carl Black, Jr., Jackson; Peter Koury, Jackson; Gary Walker, Jackson (Chairman). Not shown Emmitte Haddox.

practice and not that much oversight over the practice. The AICPA provided guidance for financial reporting. In response, the AICPA developed a bold agenda to implement higher standards for membership in the AICPA. Robinson stated, "As I recall there were many initiatives in the package of reforms, but the centerpiece was 40 hours mandatory CPE and peer review. These requirements would require a membership vote to approve and there was doubt that the membership would accept all or any of the initiatives. Those AICPA members not in public practice were especially likely to oppose any changes. The MSCPA and other societies in other states worked hard to sell approval of these changes. I remember visiting some of the local chapters, and other officers saw that a presentation was made at all chapters." The message was that it was going to be either self-regulation or government regulation.

It was believed that the AICPA would lose a lot of members if this requirement passed. The growing number of members not in public practice already felt a disproportional amount of resources were devoted to public practice and they received little value from membership. Nevertheless, the membership voted to approve the changes. And there was not a substantial loss of members. Robinson explained the reason that the AICPA did not lose membership when it instituted the CPE requirement: "I remember seeing a lot of CPAs not in public practice begin showing up for CPE for the first time and several told me the only reason they wanted to maintain membership in AICPA was the term life insurance program. They had built their estate plan around the inexpensive term life

insurance available through the AICPA and were now uninsurable from other companies. The Lord works in mysterious ways." CPAs today tend to forget sometimes that mandatory CPE and peer review, which is now in the public accountancy laws of all 50 states, did not start out as a requirement for keeping your CPA certificate, but were initially requirements for membership in the AICPA. Actually, Mississippi was an early adopter of the CPE requirement in that it was incorporated into the regulatory change in 1983, but did not take effect until 1986 when the first reporting period ended. The controversy in Mississippi was more attuned to the requirement for peer review. Mississippians were in favor of more education, and the MSCPA jumped on that bandwagon and found a new source of revenue with the offering of CPE courses in locations throughout the state.

CPAs in Mississippi were required by the 1983 law to report their CPE attendance to the State Board (by the end of 1986), and there was a similar requirement to be a member of the AICPA and the MSCPA, but what constituted acceptable CPE. Quality of programs was an early issue. But a Mississippi CPA, who was a member of the State Board, had an idea. Charles W. Taylor, a professor at the University of Mississippi and the NASBA Vice President for 1985-87 approached NASBA president Albert Derbes of Louisiana with the idea for a CPE Registry to be administered by NASBA. The purpose of the registry was to assist state boards and their licensees by identifying quality sponsors of continuing education. Taylor and Derbes felt that most State Boards did not have the resources to evaluate CPE providers, and this was a service that NASBA could provide, and it was a service that would be financially self-supporting or even profitable for NASBA because fees would be charged to the providers to have their courses certified. The NASBA board approved the concept of the CPE Registry in April 1988. Then, Derbes appointed a three-member task force to develop the guidelines for the CPE Registry. That three-member task force included two Mississippians, Charles W. Taylor and Roy Horton, the Executive Director of the Mississippi Board (and former chairman of the computer department at Mississippi State University), along with Bob E. Bradley,



the Executive Director of the Texas State Board of Accountancy. The group held a single meeting in the summer of 1988 and developed the guidelines. The program was ultimately inaugurated in March of 1990. Today, the NASBA CPE registry has over 1,300 CPE providers registered with it, and it is a profit center for NASBA. In summary, the modern national CPE landscape is the product of two Mississippi CPAs, Charles W. Taylor who initiated the idea and saw it through to completion, and Roy Horton, who knew the problems State Boards were facing, and established the guidelines to solve those problems. Charles Taylor later in 2012 received NASBA's highest service award for his development of the Registry and for his efforts in getting the AICPA to make the CPA Examination a non-disclosed exam.

## A TIME OF GROWTH

By early 1977, membership had increased to 965 CPAs, from 561 in 1972. Thus, due to the larger membership and the enhanced programs being delivered by the Society, the Board of Governors chose to move the staff into larger and more convenient quarters at Suite 246 in Highland Village, just off of I-55 in Jackson. That address would remain with the Society, albeit offices were expanded, until the move to Ridgeland.

The early 1980s was a time of major growth for the MSCPA. At the May 1985 Board of Governors meet-

### 1984-85 MSCPA Officers



L to R — President E. Howard Lamar, Meridian; Vice President Emmitte J. Haddox, Jackson; Secretary J. Frank Betts, Jackson and Treasurer John M. Robinson, Tupelo.

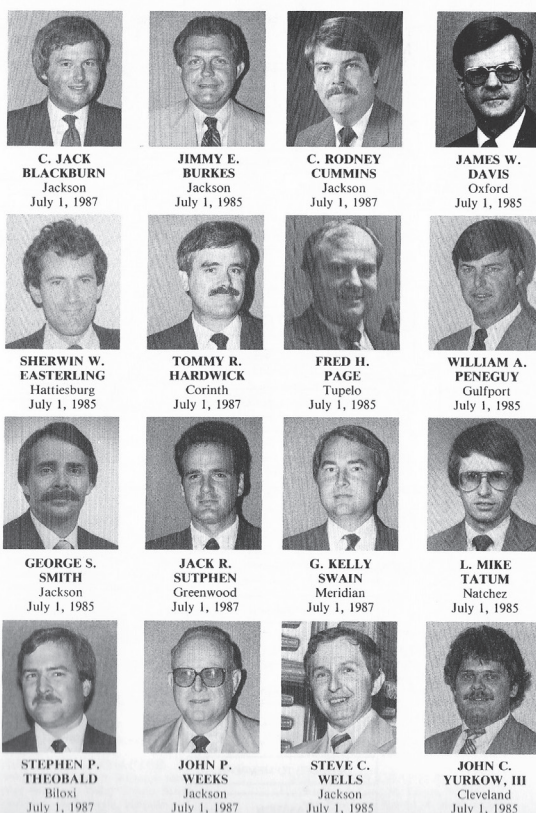
ing, Secretary J. Frank Betts reported that the membership had increased from 1156 in 1981 to 1844 members in 1985—an increase of almost 60 percent in under five years. As a result, the Society's finances were in good shape. It was suggested by President E. Howard Lamar that the MSCPA should purchase its own building. The Board declined to go along with the suggestion, but did approve the concept of the Society working toward owning its own office space in the future—a concept that would remain on the sidelines for two decades before reaching fruition. The growth would continue; by the time of the 1995 celebration of its 75<sup>th</sup> anniversary, the Society would have 2,300 members.

## THE 150-HOUR LAW

In the 1970s, articles began appearing in national publications that young accountants needed more than four years of education to pass the CPA Exam; the constant changes in tax laws, escalating numbers of financial accounting pronouncements from the Financial Accounting Standards Board, and the impact of technology all placed increasing demands on CPAs. It was also argued that a graduate degree, such as an MBA or master of accountancy, would result in more prestige for practicing accountants. Florida became the first state to pass a 150-hour law in 1979, a law that took effect in 1983, but the

### BOARD OF GOVERNORS

Dates show expiration of terms for governors elected by local chapters.



1984-85 MSCPA Board of Governors



Governor Ray Mabus (seated) signed the law in 1990 requiring 150 hours of education to sit for the CPA exam after 1995. In attendance (standing from left to right) Roy Horton, Marvel Turner, James Davis, Ken Hicks, Dora Herring, Paul Breazeale, Cecil Brown, Peter Koury.

topic had been heavily discussed for almost a decade before that. At the October 1984 MSCPA Board of Governors meeting in Jackson, Robert Ellyson from Miami, Florida, spoke before the Board to encourage the MSCPA to support increased education for CPAs. Ellyson was the chairman of the AICPA Educational Program. He reported that the AICPA felt the profession would be upgrading itself if higher qualifications were required to sit for the CPA Examination. It was pointed out that individuals with masters degrees performed about twice as well on the exam as did those who held only bachelors degrees. Therefore, it would be in the best interests of candidates if they had more education beyond the undergraduate degree. At the same time, a more highly educated profession would lead to better service to clients.

Opposition was minimal in Mississippi. The large firms (then the Big-8) supported the proposal because their national offices had gone on record in support of more education. Smaller firms supported the proposal because they felt they would be hiring better qualified employees who would be twice as likely to pass the CPA Exam quickly. In some states, there was opposition from educators who argued that they could not gear up for expanded programs, but that was not the case in Mississippi; the three large universities were already producing many graduates for the Florida market so expanding the existing programs was not a

major difficulty. Also, one Mississippi educator, Tonya K. Flesher, the Dean of the School of Accountancy at Ole Miss, was a member of the AICPA 150-Hour Committee. She did not, however, address the MSCPA membership nor the legislature, but instead was responsible for the New England states. The AICPA committee assigned University of Tennessee professor Jan Williams to Mississippi and he gave multiple speeches in the State in support of the law. The AICPA Committee apparently followed the old adage that “an expert was someone from far away.” The MSCPA tried to get the proposal passed in 1989, but the legislature seemed surprised by the bill and it failed to become law. However, the 1990 legislative session saw the bill passed by the legislature thanks to the efforts of Legislation/PAC chairman John R. Murphy, III. Governor Ray Mabus signed the bill into law on March 22, 1990. It would take effect nearly five years later on February 1, 1995. Murphy gave much of the credit for the passage to the MSCPA’s paid lobbyist Beth Clay. Mississippi was an early adopter of the 150-hour requirement with only Florida, Utah, Tennessee, and Alabama preceding the Magnolia State, and Alabama preceded Mississippi by only one month. Technically, Mississippi was the sixth state to implement the 150-hour law (not fifth as implied in the preceding sentence), but Colorado passed the law, and then later repealed it. So, at the time, Mississippi was viewed





"Until the mid-1980s, the Mississippi certificate featured two illustrations. On the top right-hand corner was a drawing of a ship navigating the river for which the state is famous. The top left-hand corner was occupied by a drawing of several African Americans picking cotton. The latter illustration was removed only after Marvel A. Turner, Sr., the first African American to serve on the Mississippi State Board of Accountancy, joined the board in 1984." This illustration and commentary was cited in "A White-Collar Profession, African American Certified Public Accountants since 1921," by Theresa A. Hammond.

by the AICPA as being the sixth state, but today, lists of implementation dates show that Mississippi is fifth.

One interesting side effect of the 150-hour requirement taking effect on February 1, 1995, was that the November 1994 CPA Exam was extremely popular with candidates who were trying to either pass the exam or at least get grandfathered in under the old law before the 150-hour requirement took effect. The Mississippi State Board of Public Accountancy reported that 856 individuals took the November 1994 exam in Mississippi, an all-time record high number of candidates at a single sitting. Of that number, 423 were first-time candidates. The next scheduled exam in May 1995 saw only 39 first-time candidates, a decline of over 90 percent. There was also a temporary drop-off in accounting graduates at Mississippi's eight state universities following the 1995 change in requirements for sitting, but most of that total was represented by a 24 percent decline at the University of Southern Mississippi and about a 10 percent decline at Jackson State. Ole Miss and Mississippi Valley State University actually saw a steady increase in enrollment, while

Mississippi State and the smaller schools remained relatively stable. There was an increase in the number of masters degrees granted at the state universities. Although some of the decline in bachelor degrees was probably due to the increased cost and effort of meeting the 150-hour requirement, it is debatable as to whether the new law was the sole reason for the decline, because there were also declines in accounting graduates nationwide. And in most other states, there was not the factor of an existing 150-hour law.

## THE 75TH ANNIVERSARY CELEBRATION

The 75<sup>th</sup> anniversary annual meeting was hosted by President Jobie T. Melton, the managing partner of the Jackson office of Arthur Andersen & Co. He appointed his former professor, and the Society's first woman president, Dr. Dora Rose Herring, as the chairman of the 75<sup>th</sup> Anniversary Celebration Committee. The Society returned to the Sandestin Resort east of Destin, Florida, for the tenth consecutive year to cele-



brate the Diamond Jubilee celebration of the founding of the organization. A second celebration was held on October 5, 1995, at a dinner party that also served as the retirement party for Robert Nickey who was stepping down from the position of Executive Director at the end of the month. The dinner centered around a video presentation of interviews with past presidents. There was also entertainment by a gospel trio consisting of immediate past president Jobie Melton and future presidents Edward R. Jones and Clyde E. Herring, all of whom had excellent voices.

## SUMMARY OF THE ROBERT NICKEY YEARS


The nearly quarter century between 1972 and 1995 when Robert Nickey served as the MSCPA Executive Director was a period of major growth in the Society and in the profession nationally. When Nickey took over, the Society had 561 members and sponsored eight CPE courses per year. By his retirement, there were over 2,500 members and more than 60 CPE courses annually. That growth could be accommodated by the Society because it now had a full-time, energetic executive director in the person of Robert Nickey. The Society had a permanent office and Nickey was in a position to facilitate communication among the CPAs of the State.

The growth in membership was stimulated by a growing economy and members recognizing the need for CPE, and the Society responded to that need. The need for CPE was generated by changes in tax laws, a mountain of issuances from the Financial Accounting Standards Board, and constantly changing technology. The State Board of Public Accountancy also recognized the need for CPE, which led to law changes mandating CPE. The profession was changing and a busy accountant needed an easy avenue to keep up with those changes. Past president John Robinson (1987-88) has stated: "As I look back, I believe the most significant thing the MSCPA has provided for our profession has been in the area of CPE. In today's digital world many training opportunities are available, but the MSCPA was once about the only vendor for CPE

and has been and continues to be the most consistent provider of good continuing education for CPAs." The Society saw a niche, and filled it.

Besides CPE, the Society has grown because it has provided a fraternal relationship among CPAs in all areas of the state. This fraternal relationship has become even more important in recent years. Younger CPAs may find it interesting to know that before 1978, it was, by rule, unethical to solicit another CPA's client or hire their employee without their permission or to advertise one's services. In today's world of solicitation, advertising, and the mobility of accounting professionals from firm to firm and firm to industry, and back, CPAs still view (with a few exceptions) their fellow practitioners as colleagues more so than competitors. The relationships formed through the MSCPA have contributed greatly to this atmosphere. The annual meeting, which at one time was held regularly in Biloxi, was moved to the Sandestin Resort in Florida in 1986; those beachfront annual gatherings have done much for the socialization of the profession in Mississippi. CPAs not only know each other, but their families know the families of other CPAs.

The Nickey years were also an era of changes in accounting education. The MSCPA leadership actively supported the establishment of schools of accountancy at the three largest universities in the State in the late 1970s. And in the 1990s, the leadership also supported the requirement for 150-hours of collegiate education before an individual could sit for the CPA Examination. In 1990, Dora Herring, the first female president of the MSCPA, an educator herself, championed the first annual Accounting Education Symposium, an autumn program for accounting professors in the state.

Nickey retired in October 1995 after providing 23 years of service to the MSCPA. He developed lung cancer and passed away in Jackson on January 16, 2003, at the age of 77. There were no problems with transition to a new executive director when Nickey retired, however, as Jack Coppenbarger had been on the staff for eight years, and had been the designated successor to Nickey for at least two years. The next chapter deals with the Coppenbarger years. 

# 7 THE JACK COPPENBARGER YEARS, 1987-2015

*"Performance, while a responsibility of firms, really is a function of individuals—and, unless we perform as individuals, we are not going to perform as firms or as a profession."*

—[Michael N. Chetkovich, CPA, Haskins & Sells, 1977]

Jack Coppenbarger joined the MSCPA in 1987 as the director of education, and then in early 1993 he was named as the associate executive director with the understanding that he would become the next executive director when Bob Nickey retired in 1995. As a result of this long-term planning, the transition from Nickey to Coppenbarger was seamless. Jack knew the organization and its members, and the members knew Jack; there was no learning curve necessary for the new executive director. Before retiring in 2015, Jack would serve the Mississippi accounting profession for 28 years—over a quarter of the MSCPA's history. In addition to initially being hired as the director of education, Jack was also the Society's liaison with the AICPA and to the state legislature; he was also the executive in charge of the MSCPA Political Action Committee (PAC). In fact, Jack was registered as a lobbyist during his first year on the job. His duties included the annual reception for state legislators. After that, the Society hired Beth Clay and her son Stephen as the lobbyist for the orga-

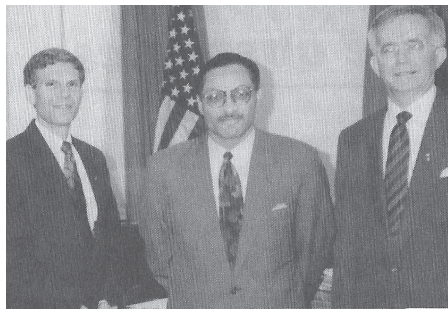


Jack Coppenbarger, MSCPA Executive Director, and Barry Melancon, AICPA President

nization (at a fee of \$15,000 per year). The 1990 legislative session was a particularly busy one for the Society as both the 150-hour law and a working-paper ownership law passed.

Coppenbarger grew up in Raymond, Mississippi, and graduated from high school there in 1966. He went on to Hinds Junior College where he received his associates degree in 1968. From there, he went on the University of Southern Mississippi (USM) where he earned a bachelors degree in 1970 and a masters degree in adult education in 1974. From 1970 to 1973, he worked as a public information officer at USM. From there he went back to Hinds Junior College where he served as Director of Public Relations and Instructor of Journalism from 1973 to 1978. From 1978 to 1985, Jack was the editor and publisher of the *Simpson County News* in Mendenhall, Mississippi.

Those who worked with Jack Coppenbarger thought of him as a most humble man who always got the job done. When past presidents (now called chairs) were asked who has made the greatest contributions



**Mississippi Delegation Visits In Washington**



Mississippi delegation visits Washington, DC. Top photo, Charles Caldwell, Mike Espy and Paul Breazeale in 1993. Bottom photo, Charles Caldwell, Mike Parker, Paul Breazeale and Jack Coppenbarger.

to the organization and to the profession of public accountancy in Mississippi, the name of Coppenbarger was often mentioned. Jack retired from the MSCPA on October 31, 2015. He says that he is now working as the transportation coordinator for five grandchildren.

## THE VOLUNTEER LEADERS—1995 to 2015

As the quotation at the beginning of this chapter indicated, the success of an organization is dependent upon the performance of individuals; if the individuals don't perform, then the Society and its profession will not be successful. Fortunately, for the 20 years that Jack Coppenbarger headed the MSCPA, there were individuals who stepped up and performed. Those who served as MSCPA president (the position now known as chairman of the board) during the years that Jack Coppenbarger was the MSCPA executive director are listed below. The first 12 presidents on the list below are men. Even though the organization had broken the gender barrier in 1990 with Dora Herring becoming the first female to lead the MSCPA, it would be 17 years later before the next woman president took office, but after that, equality reigned and female presidents are no longer an anomaly.

1995-1996	Gary L. Walker
1996-1997	Hugh J. Parker
1997-1998	Edward R. Jones
1998-1999	R. Miller Reid
1999-2000	R. Roy Ward
2000-2001	Jerry L. Levens
2001-2002	Tony G. Chance
2002-2003	William H. "Billy" Gillon, III
2003-2004	David L. Miller
2004-2005	Clyde E. Herring
2005-2006	Paul W. Calhoun
2006-2007	R. Vance Randall
2007-2008	Linda B. Keng
2008-2009	Jan F. Lewis
2009-2010	Robert A. Cunningham
2010-2011	Sim M. Mosby
2011-2012	Stacy E. Thomas
2012-2013	W. R. Lee Adams
2013-2014	Beth B. Burgess
2014-2015	Karen C. Moody

### 1995-1996, Gary L. Walker

Gary Lamar Walker, a former internal revenue agent (eight years with the agency), went with Watkins, Ward & Stafford upon leaving the IRS. He was then with the Hattiesburg firm of Williams, Nader & Company, spent a brief period as a tax manager at Touché Ross in its Jackson office, then left to form his own firm, Pride, Walker & Co. in Jackson (1987-95), and in 1995 Lyle, Walker & Company in Ridgeland. Born October 22, 1949, he was a native of Philadelphia, MS, and graduated from Neshoba County High School, East Central Junior College, and, in 1971, Mississippi State University. Walker served as president during the transition from Bob Nickey to Jack Coppenbarger and was privileged to participate in the event honoring Nickey. The differing styles of leadership between the two executive directors was quite noticeable. Before his election to the presidency, Walker served as a trustee, vice chairman, and two-time chairman of the Mississippi Tax Institute and was president of the Jackson Tax Forum. He served as chairman of the MSCPA Taxation Committees and served on several other committees. He was MSCPA secretary before becoming president. He served twelve years as chair of the Advisory Committee (Liaison) to the State Board of Public Accountancy, which he says was a real learning experience. He has been extremely active with the First Baptist Church in Clinton, including chairmanship of the Fi-



Gary L. Walker, MSCPA president, 1995-96



Gary Walker, Jobie Melton, and Dora Herring mark the 75th anniversary of the MSCPA.



nance Committee. He is a past treasurer of the Clinton Community Nature Center and a member of the Adkerson School of Accountancy Advisory Council. He continues to practice in Ridgeland.

### 1996-1997, Hugh J. Parker

Hugh J. Parker, the 1996-97 president, born November 22, 1949, has had a rather eclectic career as he has moved back and forth between academe and public accountancy. At the time he was MSCPA president, he was the Dean of the Else School of Management at Millsaps College in Jackson. A year later, he joined the firm of Horne LLP as a partner in its Jackson office. From 2003 until his retirement at the end of 2012, he was the president/executive partner of the firm. Parker, originally from Heidelberg, Mississippi, graduated from the University of Southern Mississippi in 1973, where he was a member of Beta Alpha Psi, and received his masters degree a year later. In 1975, he received the MSCPA's Fred T. Neely Gold Medal for the highest score on that year's CPA Examination. He taught at USM from 1975 to 1978 and then left to enter the doctoral program at Oklahoma State University. In both 1977 and 1978, he had received Outstanding Teacher Awards at USM, but he knew that he needed a doctorate if he was going to continue in academe. Parker returned to USM for a year in 1981. He received his Ph.D. in 1982, but instead of returning to USM, he went into public accounting with the Hattiesburg firm of McArthur, Thames & Slay. He then started his own firm, but returned to the USM faculty in the fall of 1985 after nearly four years in public accounting. He later explained his hiatus from teaching was to fulfill a need to understand what it was that he was teaching, because "teaching felt hollow" without practical experience. Two years after going back to Southern Miss, in the fall of 1987, he joined the faculty at Millsaps College, and in 1993 he began a five-year stint as Dean of the School—a term that was to end with his move back into public accounting with Horne.

Hugh's MSCPA service began in 1986 with the Advisory Committee to the State Board of Accountancy where he served through 1991 and then again



Hugh J. Parker, MSCPA  
president 1996-97

after his term as president. Before moving to Jackson, he served as an officer in the MSCPA Southeast Chapter. He served on other committees following his presidential year. Despite his MSCPA committee service, Parker was probably best known in the late 1980s and during the 1990s for his teaching of continuing education programs. He made presentations on behalf of both the MSCPA and the AICPA from 1987 to 2002. In 1991 and 1993, he received the AICPA Award as the Outstanding Instructor for CPE Courses. Another award honoring Parker came in 2000 when he was selected by the U. S. Small Business Administration as the Mississippi Small Business "Accounting Advocate" of the Year. Hugh also held the AICPA's Accredited in Business Valuation designation, which he achieved in 1999. In terms of civic contributions, Parker served as a board member and officer of the Mississippi Affiliate of the National Association to Prevent Blindness, the Jackson Enterprise Center, the Boys and Girls Clubs of Central Mississippi, the Galloway Memorial United Methodist Church, and to the Pension Board, Mississippi Council, United Methodist Church. He has also chaired the Mississippi Symphony Orchestra.

Ed Jones, who served as vice president under Parker remembers how Parker pulled a prank on him in 1996. "Society Chair Hugh Parker (a tremendous leader with an equally tremendous sense of humor) approached me (Chair-Elect) in 1996 and told me that all Chairs-Elect update the society bylaws during their term. I set about doing the updates with assistance from Jack Coppenbarger & Jamie Houston, the Society Attorney. After we completed the update, I discovered that no Chair-Elect had ever updated the society bylaws. It was one of the best and most productive pranks ever pulled on me." That tells something about Hugh Parker's personality. Parker retired from Horne at the end of 2012 and has worked part-time since then as a consultant in the area of strategic and succession planning. He lives in Ridgeland.

### 1997-1998, Edward R. Jones

Edward Raul Jones, who has his own firm in Pascagoula, was elected president for 1997-98. Jones, born December 10, 1951, graduated from R. H. Watkins High School in Laurel in 1969, and in 1973 from



Edward R. Jones, MSCP  
president 1997-98

the University of Southern Mississippi. His first accounting job was with Williams, Nader & Company, CPAs, in Hattiesburg. Jones served in all of the offices of the Gulf Coast Chapter of MSCPA, and held all of the officer positions in the parent organization as well. Since his term as president, he has served for

21 years on the Long-Range Planning Committee. He was also a member of various other committees and, since 1993, has been a valuable assistant in the Annual Convention Prayer Breakfast on Sunday following the meetings in Sandestin. Ed's claim to fame in MSCPA presidential circles was getting Hollywood movie stars and former Miss America Mary Ann Mobley



Gary Collins and Mary Ann Mobley

and her husband Gary Collins to provide the entertainment for the Saturday night banquet at the Destin annual meeting in 1998. He also got Larry Burkett, the President of Christian Financial Concepts to attend

and make a presentation. That combination resulted in the setting of an all-time convention attendance record with 232 CPAs. Recognizing that the annual convention is the most visible activity of the Society, Jones felt that he should appoint an MSCPA board member to assist with convention promotion. Benny Jeansonne, of Natchez, stepped up to this special challenge. According to Jones, Jeansonne's efforts were instrumental in achieving record convention attendance. Ed's other claim to fame is his manner of dress. To this day, Jones always sports the brightest clothes of any of the attendees of the convention. Even his shoes and multicolored shoelaces match his elegantly colored pants and sport coats. One past president, who will remain anonymous, lauded Jones by saying that "he sets the dress code for the rest of us." Jones has been extremely active in MSCPA functions over the years and can always be depended upon to car-

ry through with whatever is needed. With regard to community affairs, Jones was chosen as the Jackson County Chamber of Commerce Small Business Person of the Year and is the past chairman of the Pascagoula Civil Service Commission, past Chairman (5 years) of the Budget & Allocations Committee of the United Way of Jackson & George Counties, and a past Trustee (15 years) of the Mississippi Baptist Foundation. He also chaired the Resolutions Committee of the Mississippi Baptist Convention. He has served as President, Vice-President, and Treasurer of the Pascagoula Kiwanis Club and has been a volunteer with the Jackson County Youth Court. He is a deacon at the First Presbyterian Church in Pascagoula, past chairman of Deacons and has been a Bible teacher for 30 years. Jones continues to practice in Pascagoula and for the past five years has been the MSCPA liaison to the State Board of Public Accountancy.

#### 1998-1999, R. Miller Reid

R. Miller Reid was born in Monticello, Mississippi, on August 1, 1941, graduated from Monticello High School in 1959, attended Southwest Mississippi Community College on a football scholarship (his brother Jerry was an assistant coach); while there, he received both the school's Citizenship Award and its Athletics Award. Following his associates degree at Southwest, Miller spent a semester in the Ole Miss Pharmacy program before going on to the University of Southern Mississippi, where he graduated in 1963. It was actually an Ole Miss professor, Carl Nabors, who convinced him that he should be an accounting major because in



R. Miller Reid, MSCP  
president 1998-99

his first accounting class Miller had the highest grade of Nabors' 400 students that semester. Being from south Mississippi, however, Reid decided he could get an accounting degree from the University of Southern Mississippi, so he transferred. He also holds a 1976 law degree from the Mississippi College School of Law, where he graduated cum laude. Reid joined the firm that eventually became Haddox, Reid, Burkes & Calhoun in 1964 (then it was known as Frank Hag-

aman & Associates). He has served on the MSCPA Awards, Education & Scholarships Committee and as chairman of the Taxation Committee for three years. He served six years as a trustee of the Mississippi Tax Institute. He is a deacon at the First Baptist Church in Jackson and has served as a Sunday School teacher there. In addition, the Sertoma Club of Jackson and the Sertoma Southeast Club have been the beneficiaries of his community contributions, as has the Jackson Chamber of Commerce and numerous other local organizations. He has also submitted several tax articles for publication in local newspapers. In 2004, he was honored by Southwest Mississippi Community College with its first Distinguished Alumnus Award; his name appears on a plaque that is displayed in a position of prominence in the school's student union building. He retired from Haddox, Reid, Burkes & Calhoun on December 31, 2001, and since then has been the president and chief operating officer of a private foundation, the Edwin E. and Ruby C. Morgan Foundation. He had served on that foundation's board since 1985. He continues to reside in Jackson.

#### 1999-2000, R. Roy Ward

Robert Roy Ward, born March 21, 1940, is a native of Hattiesburg, and a 1958 graduate of Oak Grove High School, who became president of the Horne CPA Group, Ltd., which at the time of his election to the MSCPA presidency had offices in Jackson, Laurel, and Grenada.

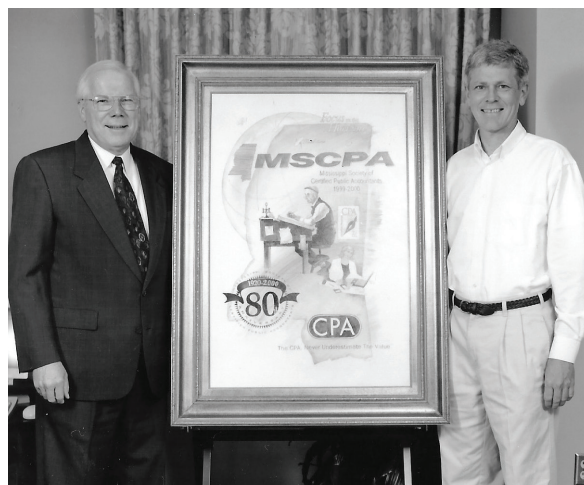
Roy started out in the Laurel office of the firm in 1966, but moved to the Jackson office in 1980. He graduated from the University of Southern Mississippi in 1962, the same year that the Horne firm was founded in Laurel by William F. Horne, but Ward went to work in industry for a couple of years. He then moved to Jackson where he spent over two years with the venerable firm of Miazza, DeMiller, Word & Co., but moved to Horne in 1966 in the Laurel office. He became a partner in Horne in 1971 and became managing partner in 1977, a position he filled under one title or another through 2002. He passed the CPA Exam in 1966 and received his certificate, which bore the lucky number



R. Roy Ward, MSCPA  
president 1999-2000

1313. He was active in the Southeast Chapter of MSCPA and served as the Society's treasurer and as chairman of the MAS Committee, the Healthcare Services Committee, and on several other committees. Ward remembers the most controversial event of his Society presidency was whether to move the annual meeting from Sandestin, where it had been held for 15 years, to the Mississippi Gulf Coast. The arguments in favor of the move were that the organization would be supporting the State of Mississippi, instead of Florida, and members could gamble at the casinos. It was the gambling part of the argument that was controversial, and the proposal was defeated; the convention would remain in Sandestin where the 2020 centennial celebration is scheduled. As his gift to the Society, Ward commissioned a Jackson artist, Mark Millet, to create a poster honoring the MSCPA's 80<sup>th</sup> anniversary; that print hangs today in the Society offices in Ridgeland. Following his service as MSCPA president, Ward served the Society as a member of the Building Committee, chaired by David Miller, which culminated in the 2005 purchase of the current Society building in Ridgeland. He was also on the committee that assisted in the 2015 transition of the leadership of the organization from Executive Director Jack Coppenbarger to President/CEO Karen Moody.

In 2008, Ward was the recipient of the MSCPA Public Service Award for his efforts in working for civic and community organizations. In terms of civic contributions, Ward has served as chairman of the board of Mississippi College (where his son graduated



R. Roy Ward marks 80th anniversary of MSCPA with artist Mark Millet.



and is a psychology professor), the Mississippi Symphony Orchestra Association, Junior Achievement, and of the Diabetes Foundation of Mississippi. He has also chaired the Board of Deacons at the Jackson First Baptist Church. He has served as president of the Rotary Club of Jackson and for three years was the Mississippi Small Business representative on the Federal Reserve Bank of Atlanta Advisory Board. Goodwill Industries named Ward as its Volunteer of the Year in 2000 and Mississippi College gave him its Award of Excellence in 2011. In 2008, he was inducted as a laureate in the Mississippi Business Hall of Fame. A room is named for him at the Business School of his alma mater, the University of Southern Mississippi. He was also active in the Andrew Jackson Council of the Boy Scouts of America, the Mississippi Economic Council, and the group Preserve Sight Mississippi, from which he and his wife, Mary Evelyn won the 2004 People of Vision Award. Roy Ward retired from Horne in 2008 after 42 years with the firm and 46 years in the profession. He continues to work two to three days a week for a company in Laurel and continues to serve the public through his charitable work.

#### 2000-2001, Jerry L. Levens

Jerry L. Levens, the first president of the new millennium, was born December 11, 1956. A Gulfport CPA with the firm of Alexander, Van Loon, Sloan, Levens & Favre, PLLC, Levens was a 1974 graduate of Long Beach High School and a 1976 graduate of Gulf Coast Community College in Gulfport (where he is a member of the Alumni Association Hall of Fame). He went on to the University of Mississippi where he was a member of the Beta Alpha Psi accounting honorary and graduated in 1978. He began his career with the Jackson firm of DeMiller, Denny, Word & Company. When Levens passed the CPA Exam, Alvin Word called Bob Nickey and got the 22-year-old Levens appointed to the MSCPA CPE Committee. By 1984, he was the chairman of that committee. In the meantime, Levens had moved back to the coast in 1981 to join the firm of McDonald, Bourne & Clifford in Gulfport. From 1983 to 1989, he was with Hancock Mortgage Corporation, still in Gulfport. In 1990, he returned



Jerry L. Levens, MSCPA  
president 2000-2001

to public accounting with the Alexander, Van Loon firm. He also served on the Legislation Committee, the Industry Committee, the Governmental Accounting and Auditing Committee, and others. Following his term as president, he served for twelve years on the Long-Range Planning Committee. He has also been active with the MSCPA Gulf Coast Chapter, which he served as president in 1982-83, and has been a trustee of the Mississippi Tax Institute. He was a trustee and secretary on the Society's Political Action Committee. Levens had served on the State Board of Public Accountancy (1994-1998) prior to being elected MSCPA president. While serving as chair of the State Board in 1998, he testified before a Senate subcommittee on the need to both modernize and bring the Mississippi law closer to the national uniform laws in other states. The law passed and was signed by Governor Kirk Fordice. Since 1994, Levens has been active in NASBA and served on several of that organization's committees.

In Levens' year as Chair, the AICPA sounded the alarm that high school seniors interested in accounting had declined from the previous year's interest level of about 4% to only 1%. The signs were clear that the student pipeline was dropping dramatically. This AICPA observation led Levens and the Society to implement programs such as mailing the MSCPA monthly newsletter to most all upperclassmen and graduate students at Mississippi College and the state universities and to create a "Student" membership in MSCPA. There was also a speakers' forum for college campuses. Levens himself personally spoke to classes at Southern Miss, Delta State, Jackson State, Ole Miss, and Mississippi State in the year he was Chair. At the national level, Levens served on the AICPA Council in 2000-02 and again from 2007-2010. National AICPA committees upon which he served include the Medium Firm Network Committee, the Group of 100, and the AICPA Grassroots Panel. He served on the prestigious Joint Trial Board from 2010 to 2013. The Joint Trial Board is a national board of 36 members to hear disciplinary cases involving CPAs throughout the country. Levens is also a Certified Fraud Examiner and holds the AICPA's Chartered Global Management Accountant (CGMA) designa-

tion. In 1995, Levens was the recipient of the MSCPA Public Service Award. His public service contributions have been to such disparate groups as the Gulf Coast YMCA, Hurricane Katrina Recovery Efforts, Thomas Reeves Elementary School PTO, Dixie Youth Baseball, Ole Miss Patterson School of Accountancy Advisory Council, Gulfport Kiwanis Club, the Mississippi Gulf Coast Chamber of Commerce, the Mississippi Gulf Coast Regional Convention and Visitors Bureau, the Infinity Science Center, St. Thomas the Apostle Catholic Church, and the Catholic Diocese of Biloxi. In 2017, he received the Pat Santucci Spirit of the Coast Award. Since 2010, there has been an endowment fund that he and his sister Donna Levens Schmidt donated to give annual scholarships to accounting majors at Ole Miss. Like all of the MSCPA Public Service Award winners, Levens has indeed made a mark in his community. Levens retired from his public accounting firm in 2019, but continues to serve on boards of directors. He lives in Long Beach, Mississippi.

#### 2001-2002, Tony G. Chance

At the time of his presidency, Tony Glen Chance had his own firm, Tony Chance and Company, CPAs, in Forest, Scott County, Mississippi. He was born in Columbia, Mississippi, on April 21, 1949, and graduated from high school there in 1967 where he was a member of the National Honor Society, was senior class president, and voted as Mr. Columbia High School. He graduated from the University of Southern Mississippi first in 1971 with a degree in finance, where he not only lettered four years on the baseball team, but also started every game those four years at either third base (first two years) or shortstop (the last two years). He received a second degree, this time in accounting, in 1974. Before starting his own firm in 1979, Tony worked for Tann, Brown & Co. in Jackson for five years. He chaired the MSCPA Insurance Trust Committee for over twenty years, and continues to serve



Tony G. Chance, MSCPA  
president 2001-2002

on that committee. In 1985 Chance was selected by the U. S. Small Business Administration as the Mississippi Small Business "Accounting Advocate" of the Year, an award that was presented to Tony by Governor Bill Allain. In civic affairs, Tony is a past president of the Forest Rotary Club, the Scott County Chapter of the USM Alumni Association, and the Forest Area Chamber of Commerce, and has been a director of the Forest Youth Sports Association. Given his baseball background, it is not surprising that Tony found time away from his practice to play on championship Scott County softball teams in the 1980s. He and his wife, Margaret, are active members of the Forest Baptist Church where Tony has served as chairman of the Board of Deacons, chairman of the finance committee, and teaches Sunday School. He continues to practice in Forest, but in August 2018 he merged with another firm there and the name is now Chance, Gay and Cieglo. He still regularly attends the annual meeting in Destin where he and his wife Margaret typically participate in the tennis tournament.

#### 2002-2003, William H. Gillon, III

William Hugh (Billy) Gillon, III, was president of the Natchez firm of Gillon & Company, Ltd. He was born in Greenwood on February 12, 1940, but considers himself a native of Mintier City and attended high school at West Tallahatchie in Webb, Mississippi, where he graduated in 1957. He graduated from Mississippi State University in 1961 where he was inducted into the Beta Alpha Psi accounting honorary. After a year in grad school and six months of basic training for the Mississippi Air National Guard, he began his accounting career in June 1963 with the Internal Revenue Service in Natchez. He entered public accounting in July 1964 and passed the November 1967 CPA Examination. He opened his own firm, Gillon & Company, in May 1974. Gillon's firm merged into Smith, Turner & Reeves (now BKD) in 2004. Before becoming Society president, Gillon had been active in the Southwest



William H. "Billy" Gillon, III,  
MSCPA president 2002-03

Chapter and had served on the Ethics, Taxation, Long Range Planning, and Continuing Education Committees and was a popular speaker for MSCPA seminars. The week that Gillon became Society president was one of the most significant periods in the history of accounting in Mississippi in that the WorldCom accounting fraud was uncovered in Clinton. Thus, Gillon was essentially on the defensive having to explain to an interested public whether the accountants were at fault. Actually, his task was not too onerous, and it was not because he was the Society president; it was his clients and their boards of directors who were asking the questions. The WorldCom bankruptcy was a national story and it was the AICPA that responded to the issue, not the MSCPA. Jack Coppenbarger said that he received telephone inquiries from reporters around the nation asking for names of people that they could interview, but the WorldCom situation did not lead to any major activities on the part of the Society itself. In civic affairs, Gillon was a trustee of the Jefferson Davis Memorial Hospital, treasurer of the Mississippi Association Hospital Governing Board, president of the Natchez Rotary Club, Jaycees, and the MSU National Alumni Association, and a member of the Mississippi Economic Council and Trinity Episcopal Church. He retired from the Gillon Group PLLC on June 30, 2019. He and his wife, Elizabeth, continue to reside in Natchez.

#### 2003-2004, David L. Miller

Tupelo CPA David Lee Miller is with the firm of Nail McKinney Professional Association, Born March 23, 1957, Miller grew up in Kossuth, Mississippi and was a 1975 graduate of Kossuth High School. He was a 1979 accounting graduate of the University of Mississippi, at which time he joined the Tupelo firm of Nail, McKinney, Tate & Robinson. He was a member of the MSCPA Peer Review Committee from 1991 to 1998, serving as chair for the last two years. He later served as treasurer for 2000-2001 and chaired the CPE Committee from 2001 to 2003. After his presidency, he was an at-large member of the MSC-



David L. Miller, MSCPA  
president 2003-04

PA Board of Governors. Miller stayed active with the Society in the year after his presidency by chairing the new building task force. It was here that he made his greatest contribution to the Society. David and his committee convinced the officers and membership that we needed to spend in the neighborhood of \$600,000 to build our own building. In 2020, many of the past presidents claim this purchase was one of the greatest feats in the Society's 100-year history, and Miller is lauded by many for his contributions in that decision process. He also served on the State Board of Public Accountancy from 2008 to 2017. At the national level, he was a member of the AICPA Auditing Standards Board from 2012 to 2016 and a member of the NASBA Administration and Finance Committee from 2013 to 2017. He is currently an at-large member of the MSCPA Board of Governors and president of Nail McKinney, the firm he has been affiliated with for the past 41 years.

#### 2004-2005,

#### Clyde E. Herring

Clyde Edsel Herring, from Starkville, was a legacy president in that he was the son of the MSCPA's first female president, Dora Herring, and, like his mother, was an academician at Mississippi State University.



Clyde E. Herring, MSCPA  
president 2004-05

Born on January 6, 1958, Clyde Herring graduated from Starkville High School in 1976, where he played trumpet in the band, and from Mississippi State University with a BPA in 1980 and his MPA in 1981. He received the MSCPA Outstanding Senior Accounting Major Award at Mississippi State in 1980. Following graduation, Clyde worked for Peat, Marwick, Mitchell & Co. (now KPMG) in Nashville. He then entered the doctoral program at the University of Alabama. In 1988, he received his Ph.D. and has been a full-time academic since then. He was on the faculty at Mississippi State University from 1987 to 2010, when he retired from MSU and moved to Jefferson City, Tennessee, to become the Dean of the School of Business and the MBA Director at Carson-Newman University from 2010 to 2016. He returned to Mississippi State



in the fall of 2016 where he serves as a clinical faculty member, with primary responsibilities in teaching and service. He currently serves as the faculty advisor for Beta Alpha Psi, the accounting honorary organization. Within the MSCPA, Herring has served as a member and chairman of the Awards, Education, and Scholarships Committee, member and chairman of the annual Accounting Education Symposium Subcommittee, and treasurer for the 1991-92 year. Since serving as president, he has been an at-large member of the Board of Governors. Clyde was selected as the MSCPA Outstanding Educator for 2001. Clyde is a noted musical talent and has sung at the annual meeting closing dinner in 1991 when his Mother was president, and in a gospel trio (with past MSCPA presidents Jobie Melton and Edward Jones) at the October 1995 dinner honoring the retirement of Executive Director Robert Nickey. Clyde currently serves on the MSCPA Long-Range Planning Committee and continues to teach at Mississippi State. His son, Jordan, works for the Horne CPA Group in Memphis in the Horne Cyber Division.

#### 2005-2006, Paul W. Calhoun



Paul W. Calhoun, MSCPA  
president 2005-06

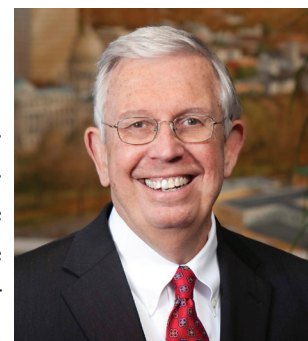
Paul Wesley Calhoun, born June 23, 1954, was the 2005-2006 president. At the time of his presidency, he was a partner with the Jackson firm of Haddox, Reid, Burkes & Calhoun, a firm that he had joined in 1976 immediately upon graduation from the University of Alabama when the firm was known as Hagaman, Roper, Haddox & Reid. Calhoun graduated from high school in Gardendale, Alabama in 1972. He passed the November 1976 CPA Exam. Calhoun became a partner in the firm in 1984. He started his MSCPA service in the Central Chapter including service as president in 1984-85. At the state-wide level, Paul served as chairman of the Personal Financial Planning Committee and the Management of an Accounting Practice (MAP) Committee, and served on numerous other committees over the years. He was elected as the 2000-01 secretary. As a boy growing up, Calhoun became an Eagle Scout,

and since then he has encouraged boys to undertake the goal of becoming Eagle Scouts. He has done this through his service as a scout master to Troop 8 sponsored by the First Baptist Church in Jackson. One of the boys that he has seen attain the Eagle Scout rank under his tutelage was his own son. He was also active with the Old Capitol Museum, the Downtown Jackson Kiwanis Club, and the boards of trustees of Jackson Academy and the Baptist Health System. He has held several leadership roles at the First Baptist Church in Jackson. In 1999, Governor Kirk Fordice appointed Calhoun to the Board of Directors for the Health Care Trust Fund, which was created by the legislature to oversee money received in a settlement with tobacco companies. Today, Paul continues to practice with the firm he joined in 1976, a firm that is celebrating its 60<sup>th</sup> year in business, and a firm that has produced at least nine presidents of the MSCPA.

#### 2006-2007,

#### R. Vance Randall

Richard Vance Randall of Jackson, born September 12, 1946, was the 2006-07 president of the Society. He is the senior tax partner in the Jackson office of GranthamPoole, PLLC (from 1980 to 1998,



R. Vance Randall, MSCPA  
president 2006-07

the firm was known as Grantham, Randall & Co.). Vance graduated from Meridian High School in 1964 and the University of Mississippi in 1968 where he was a member of the Beta Alpha Psi accounting honorary. He began his public accounting career with the Jackson firm of Denny & Co. from 1968 to 1974; he then moved to J. Paul Stockwell & Associates where he worked from 1974 to 1980 when he joined the Grantham, Randall firm. One interesting tidbit with respect to Randall's association with the MSCPA is that he was one of 30 members who received a certificate at the 1971 annual meeting in Biloxi for achieving 40 hours of CPE in the preceding year. The oddity here is that in this period before mandatory CPE, these were the only 30 CPAs in the state who fulfilled what is now a requirement for every CPA in the na-

tion. Randall has been active with the MSCPA Central Chapter and with the Mississippi Estate Planning Council. Prior to becoming MSCPA president, he was the 1998-99 treasurer. He is a past chair of the Mississippi Tax Institute. At the national level, he has served on the AICPA Tax Practice Management Committee and the IRS Practice and Procedures Committee. His community involvement includes being a member and past president of the Optimist Club of Jackson. He is also a past Distinguished Lieutenant Governor of the Alabama/Mississippi District of Optimist International. He and his wife Tricia are active in the First Presbyterian Church in Jackson. Randall's family is a hotbed of CPA activity as his two daughters, Sara Whelan Randall Morgan and Elizabeth Randall, are both CPAs, as is his brother, Lee W. Randall.

#### 2007-2008, Linda B. Keng

Linda Dianne Bounds Keng of Jackson became the MSCPA's second female president when she was elected for the 2007-08 year. Her gender was not the only anomaly since her employer was not an accounting firm, but a law firm. She was then an attorney with the Jackson firm of Watkins, Ludlam, Winter, & Stennis. Today, she is with Jones Walker, LLP; however, she does practice as a partner in the firm's tax practice group. Born November 30, 1955, Keng, originally from Hattiesburg where she graduated in 1973 from Blair High School, graduated from the University of Southern Mississippi with an accounting major in 1977. At Southern Miss she was a member of the Dixie Darlings Dance and Drill Team and was a participant in the 1975 Miss Hattiesburg Pageant. She received her law degree from the Mississippi College School of Law in 1984 and was editor of the *Mississippi College Law Review*. She also passed the Mississippi Bar Exam in 1984. She went on to the University of Florida where she earned an LLM in Taxation, cum laude, in 1986. She is a member of the Mississippi Bar and is admitted to practice before the



Linda B. Keng, MSCPA  
president 2007-08

Tax Court and the U. S. District Court for the Southern District of Mississippi. Linda began her legal career with the law firm of Dennis M. Ford in Jackson in 1984 and then moved to Magruder, Montgomery, Brocato & Hoseman in 1987. She later moved to Phelps Dunbar in Jackson and then to Watkins, Ludlam, Winter & Stennis in 2000. Her service to the MSCPA began when she became an officer in the Central Chapter in 1991 and subsequently led to her service on the Multidisciplinary Task Force of 2001-02, Society Treasurer for 2002-03, and more than a dozen years on the Legislative Committee. She has also been active in the Mississippi Estate Planning Council and the Mississippi Tax Institute. Some of her noteworthy honors have included being listed in *The Best Lawyers in America*, for Employee Benefits (ERISA) Law and for Trusts and Estates. She was also selected as the Lawyer of the Year for Jackson ERISA Law in 2013. In 2005, she was selected as one of Mississippi's 50 Leading Business Women. Keng has been an active member and officer of the Mississippi Chapter of the Financial Planning Association. She also serves on the Business Advisory Council for the College of Business and Economic Development at the University of Southern Mississippi and is a director on the board of the University of Southern Mississippi Foundation. She has held several leadership roles at St. Philip's Episcopal Church in Jackson. Linda's husband, Randy Keng, regularly attends the MSCPA convention at Sandestin where he mans an exhibit booth for his employer.

#### 2008-2009, Jan F. Lewis

For the first time in its history, the MSCPA had two consecutive female presidents with the election of Jan Marie Farlow Lewis of Jackson as the 2008-09 leader of the organization. Jan was born February 12, 1964. She graduated from Woodland Hills Baptist



Jan F. Lewis, MSCPA president  
2008-09

Academy in 1982 where she was the STAR Student, Governor's Scholar, and president of her senior class. She realized early that she had a knack for account-

ing because she helped her father, a pharmacist, in his business; she didn't like the science part of pharmacy, but she liked the accounting, tax, and customer relations parts. She went on to Mississippi State University where she was a 1985 summa cum laude accounting graduate and a member of Phi Kappa Phi, the University's highest honorary organization. After spending two years with Arthur Andersen & Co., she joined the Jackson firm of Haddox, Reid, Burkes & Calhoun, where she became a tax partner in 1999. Like most of the Haddox, Reid accountants before her, she was encouraged to participate in MSCPA activities and by 1996 she was the Society treasurer. In 1998, she served as the MSCPA representative to the AICPA's Vision Project. As Society president in 2008-09, Lewis implemented the Young CPA Network, a formal group for young members, and an organization that many Society members think is one of the greatest ideas ever carried to fruition by the organization. Jan's efforts to make the Society more inclusive of its younger members has done much to support the future of the organization. In later years, her former coworkers at the Haddox firm, Beth Burgess and Karen Moody, would go on to expand the program that Lewis began. Her public service work has included being a volunteer for the Mississippi affiliate of the Arthritis Foundation and membership in the First Ladies Civitan Club. In 1994, she became president of the Lakeland-North Side Civitan Club and had previously won that organization's Honor Key for her services to the group. She is a member of the Advisory Board for MSU's Richard C. Adkerson School of Accountancy. In 2016, she was selected for the MSU Alumni Fellows Program, a program that brings former students of distinction back to campus to share their successful career experiences with students. She is a big fan and often attends the games of the Mississippi State baseball team. She continues to practice as a partner with the firm of Haddox Reid Eubank Betts, PLLC. Her brother, William E. Farlow, is also a CPA.

2009-2010,

### Robert A. Cunningham

Robert Arthur (Bob) Cunningham, the 2009-10 Society president was born May 25, 1956. A native of Florence, Alabama, Bob attended Bradshaw High School and



Robert A. Cunningham, MSCPA president 2009-10

later graduated from Ole Miss in 1978. At Ole Miss, he was treasurer of the Sigma Nu Fraternity, where the faculty sponsor was James W. Davis, the 1983-84 MSCPA president. He immediately joined Arthur Andersen & Co. in the Houston office where he stayed for four years before moving to the Jackson office. In 1983, he

joined the Jackson firm of Breazeale, Saunders & O'Neil. Then in 1989, he formed the firm of Poole, Cunningham & Reitano. In 1999, that firm merged with Grantham, Randall & Arrington to form GranthamPoole. Bob is also a Certified Fraud Examiner and holds two certifications in business valuation. He began his MSCPA service with the Central Chapter. During Bob's year as chairman (referred to as president at the time), the board was able to get a CPA Mobility law passed by the state legislature and signed into law. That was also the year of the 90<sup>th</sup> anniversary celebration at the annual meeting and AICPA president Barry

Melancon was the keynote speaker at the convention. Cunningham has also been active with the Jackson Chapter of the Institute of Management Accountants, serving as the president for 1992-93. With respect to civic and community affairs, Cunningham is an elder in the First Presbyterian Church in Jackson and a former chairman of the Diaconate. He is on the board of directors of the Better Business Bureau of Mississippi, the Twin Lakes Conference Center, the Young Business Leaders of Jackson, and the University of Mississippi Accountancy Alumni Board. Cunningham is currently the managing partner of GranthamPoole.



Mississippi CPA delegation visits congressional office in Washington, DC in 2012. The mural behind them in the capitol rotunda depicts the first accountant in America, Roderigo Sanchez. Pictured from left to right are Lee Adams, Tommy Butler, Stacy Thomas, Jan Lewis, Tonya Flesher, Dale Flesher and Jack Coppenbarger. (Photo courtesy of Edward Mendlowitz, CPA)



## 2010-2011, Sim M. Mosby

Sim McRae Mosby was another legacy president in that his father, Bill Rush Mosby, had preceded him in the MSCPA's highest office in 1977-78. Mosby, born July 16, 1968, attended Natchez Trinity High School



Sim M. Mosby, MSCPA  
president 2010-11

where he played linebacker on the football team. He was a 1990 accounting graduate of the University of Mississippi and immediately joined his father's firm, Silas M. Simmons & Co. in Natchez. He passed the CPA Exam in 1992, became a partner in the firm in 2002, and rose to managing partner in 2018. Sim began his MSCPA service with officer positions, including pres-

ident, in the Southwest Chapter. However, he had begun attending MSCPA annual conventions as a small child when his family used the annual meetings as the family vacation; he claims to have attended more than 40 annual meetings in his 51-year life span. Once he became a CPA, he chaired the MSCPA Firm Administration Committee and served on several other committees. At the national level, he served a three-year elected term on the AICPA Council. Mosby's public service contributions include serving as treasurer and a member of the finance committee at Jefferson Street United Methodist Church in Natchez and as both chairman and treasurer of the Natchez-Adams County Chamber of Commerce. He was president of both the Rotary Club and the Kiwanis Club. His board positions have included service on the Greater Mississippi Balloon Festival, Natchez Now (economic development) and the Natchez Chapter of Ducks Unlimited. After 30 years with the firm, Sim Mosby continues to practice with the firm where he started. There has been a Mosby working for the Silas Simmons firm for 60 consecutive years. Technically, that firm could be celebrating its own centennial in 2020; although it has operated under the Silas Simmons name for only 87 years, it can trace its roots back to the firm of Abner A. Hodge that was started in 1920. In addition to being the son of a CPA, Sim has a brother, sister, and nephew who are CPAs. In addition, Sim's oldest son

is now an accounting major at Ole Miss, so there may be another generation of Mosbys in the firm of Silas Simmons.

## 2011-2012, Stacy E. Thomas

Stacy Earl Thomas, born August 8, 1967 in Jackson, is an attorney with the firm of Baker, Donelson, Bearman, Caldwell & Berkowitz, PC in Jackson, a firm he began with in 1996. He practices primarily in the area of taxation and estate planning. Stacy graduated from Byram (Hinds County) High School in 1985 where he was a National Merit Scholar Finalist, STAR Student, president of the student body, and president of the Future Business Leaders of America chapter. In addition, he was selected as "Mr.



Stacy E. Thomas, MSCPA  
president 2011-12

Byram High," "Most Intellectual," and "Most Likely to Succeed." It sounds like he was destined to become the president of the MSCPA. Stacy graduated from Mississippi State University in 1989 and holds a law degree from Vanderbilt University. He passed the CPA Exam in 1992. He clerked for two years with the Mississippi Supreme Court and then elected to continue his education at New York University where he received his Master of Laws in Taxation degree in 1995. His MSCPA service began with officer positions in the Central Chapter, including president in 2007-08, and service on the Taxation Committee. He also chaired the Public Service Award Committee and served on the Nominations Committee. Stacy has also served as chairman of the Taxation Section of the Mississippi Bar Association and president of the Estate Planning Council of Mississippi. He has said that the best part about serving as the Society president was working with the State Board of Public Accountancy on legislative issues of mutual interest to the Society and the Board. His civic contributions include service on the board of the Community Foundation of Greater Jackson and Community Foundation for Mississippi. He has also served as a member and president of the Alumni Advisory Council for the Adkerson School of Accountancy at Mississippi State University. He has

been named as one of the “Best Lawyers in America” in the area of taxation and continues to practice with the law firm that he joined in 1996. Stacy and his wife, Ginger, reside in Madison.

**2012-2013,**

**W. R. (Lee) Adams**

W.R. (Lee) Adams, born December 30, 1968, was an internal auditor at Ergon, Inc. at the time of his election to the MSCPA’s highest office, although he had over 20 years of experience in public accounting. Adams is currently the Senior Vice President of Finance for Ergon, Inc. In that role, Lee oversees Ergon’s lender relations, mergers and acquisitions activity, and the company’s financial planning, analysis, reporting and performance measurement processes. In addition, he serves as Chairman of Ergon’s Senior Management Team. Lee joined Ergon as the Vice President of Internal Audit in 2011 after a 20+ year career in public accounting, which included working in the Jackson office of Arthur Andersen & Co., and as a partner with the mid-market firm of Haddox, Reid, Burkes & Calhoun PLLC. During his public accounting career, Lee specialized in assurance and advisory services in the areas of oil and gas, manufacturing, investments, and employee benefit plans. He also holds the Chartered Global Management Accountant, Certified Fraud Examiner, and Certified Internal Auditor designations. Adams earned his degree in accounting from Mississippi State University in 1990. Adams has served many committee roles within the MSCPA including At-large Board member, Chair of the Long-Range Planning Committee, Chair of the Accounting & Auditing Committee, Chair of the Nominating Committee, Chair of the Public Service Award Committee, President of the MSCPA Central Chapter, and Member of the Building Committee. He currently serves as Chairman of the Board of Hartfield Academy. He was a 1998 graduate of Leadership Madison County and has served on the Business and Industry Committee of the Chamber of Commerce. He is also a Past-Chairman of the Petroleum Accounting Society of Mississippi. He lives in Ridgeland.



W. R. Lee Adams, MSCPA  
president 2012-13

**2013-2014, Beth B. Burgess**

Beth Brown Burgess, the 2013-14 Society president, has had her own firm since 2001, The Burgess Group, PA (formerly Burgess, Crechale & Necaise, PA) in Flowood, Mississippi. Previously, she was with Crowell, Thames & Hart, Ltd. from January 1985 to May 2001, starting out as a staff accountant and working her way up to shareholder and firm president. On June 1, 2001, the firm merged with Horne CPA Group and at that time she spun off her practice and formed Burgess, Crechale & Necaise, PA. She had begun her career in the venerable firm of Hagaman, Roper, Haddox & Reid upon graduation from college in June 1980 and stayed there through December 1984. Initially, she started in the audit department, but after ending up in Hazard, Kentucky doing government audits, she decided that maybe tax was a better lifestyle for her. Born September 1, 1960, she received an associate degree from Hinds Junior College in 1978 and a bachelors degree from the University of Southern Mississippi in 1980, where she graduated from the accounting program with highest honors. She passed the CPA Exam in 1981. Before becoming president, she had served as the Society secretary and as chair of the Management of an Accounting Practice Committee. During her time as president of the MSCPA, she initiated the idea of adding Millennial Chairs to Society Committees. This was something that she picked up from a focus group at an AICPA Council meeting. She recently stated that throughout her career that she had always felt it was important to “bring up the next generation”. Adding Millennial Chairs to the committees was a way of making sure that young people grew within the organization. In the 1990s, she was active in the Jackson Chapter of the American Society of Women Accountants. She continues to practice in Flowood. In addition to holding the CPA certificate, she also holds the AICPA’s Chartered Global Management Accountant designation, which she received in 2012.



Beth B. Burgess, MSCPA  
president 2013-14



Karen C. Moody, MSCP  
president 2014-15

## 2014-2015, Karen C. Moody

Karen Beatrice Curtis Moody of Clinton was the 2014-15 president of the Society. At the time, Karen had been employed for 25 years as Director of Accounting for Lampton-Love, Inc. and subsidiaries in Jackson. She had earlier worked in public accounting for eight years with the firm of Hagaman, Roper, Haddox & Reid, which is now Haddox, Reid, Eubanks, Betts, PLLC, where she was senior audit manager specializing in oil and gas and hotel clients. Karen was valedictorian of her class at Rebul Academy in Utica. She was an honors graduate of Hinds Community College in Raymond and at the University of Southern Mississippi where she graduated in 1981 and was awarded that school's MSCP Outstanding Senior Award and was a member of Phi Kappa Phi, the University's highest honorary organization. Before becoming Society president, she served as secretary, vice president, and president of the Central Chapter, and then as secretary, vice president/president-elect, and president of the MSCP. She also served several terms on the Board of Governors of the Society and was a long-time member (31 years) of the Awards, Education & Scholarships Committee, which she chaired for seven years. That term of service on a single committee is probably the record for any Society committee, although there have been others who have served in the neighborhood of 25 years on a single committee. She had also been a member of the Industry Committee. While serving as chairman

### **MSCPA Launches New Online Career Center**

The MSCP has launched an interactive job board, the **MSCPA Career Center**. The center offers an easy-to-use and highly targeted resource for online employment connections. A link is on the Society's website.

Both members and non-members can use the **MSCPA Career Center** to reach qualified candidates. Employers can post jobs online, search for qualified candidates based on specific job criteria, and create an online resume agent to email qualified candidates daily. An added benefit is online reporting that provides job activity statistics.

For job seekers, **MSCPA Career Center** is a free service that provides access to employers and jobs. In addition to posting their resumes, job seekers can browse and view available jobs based on their criteria and save those jobs for later review if they choose. Job seekers can also create a search agent to provide email notifications of jobs that match their criteria.

MSCPA launches online career center 2010

(then called president), she championed the creation of the Rising Star Award—an annual honor to be bestowed on a member of the Young CPA Network. She also brought back the beach party at the convention and added a beach volleyball tournament and its Bailey Trophy to encourage interaction between young and old. Moody chose a speed painter, Tim Decker, as the Saturday night entertainment at the 2015 Sandestin convention, and the paintings were then auctioned for the Education Foundation. With special assistance from the then State Auditor Stacey Pickering who used his skills as an auctioneer to advantage, the portraits painted by the entertainer were sold for \$3,000. Pickering's auctioneer skills were themselves a part of the entertainment. The Einstein painting that now resides in the MSCP training room was donated by Ted Edwards of Jackson who purchased it that night. The other two purchasers of paintings were Paul Breazeale of Jackson and Marsha Dieckman of Madison. Also at that meeting, those in attendance honored Jack Coppenbarger for his years of service and impending retirement. The painter, Tim Decker, did a portrait of Jack in advance, which was unveiled and presented to him and his family that night. At the national level, Moody has served as Mississippi's representative on the AICPA Council. Following her term of service, she was to become even more involved in Society activities as she was hired to replace Executive Director Jack Coppenbarger upon his retirement in 2015. That story appears in the next chapter.

## **CHANGES IN ACCOUNTING EDUCATION FROM 1995 TO 2015**

Accounting education in the State was relatively stable during the twenty years between 1995 and 2015, although all of the universities in Mississippi had to gear up for the new 150-hour law. It was relatively easy for the three large schools, because they had begun gearing up earlier when Florida and Tennessee had passed their 150-hour laws. Since many graduates from the larger schools would often move to Florida or Tennessee, the masters degree became a necessity even before the Mississippi law had taken effect. The smaller schools, however, had much work



to do, because in many cases, these institutions were not offering graduate degrees. The administrators at the smaller schools worried that they would lose many of their students, because those students would have difficulty getting a job with only a bachelors degree; therefore, the students would attend a university that already had a masters program. Thus, an entire degree program had to be developed at the smaller schools, rather than just planning for additional students in an existing masters degree program. By the end of the period, though, most of the universities in the state were offering masters degrees and none really lost any of their existing student numbers. In 1998, three schools in the State were listed by an AICPA study as being large producers of partners in the then Big-6 CPA firms. Mississippi schools, in total ranked 28<sup>th</sup> among all 51 jurisdictions in the production of partners. Six Mississippi schools had produced 110 graduates for the big firms; only three of the schools were named in the study. At that time, there were 48 Ole Miss alumni who were Big-6 partners, while Mississippi State had produced 27 partners in the large firms and Millsaps College was third in the State with 20 partners. Those three schools produced 95 partners, so the three other unnamed schools produced a total of 15.

During this period between 1995 and 2015, the University of Mississippi and Mississippi State University both saw changes in their accountancy programs, but those changes were cosmetic in that the changes were in name only. In 1998, the Ole Miss School of Accountancy became the Patterson School of Accountancy, the first named school on campus, when 1955 alumnus Eldon H. Patterson, a CPA, gave \$16.5 million to the University and the School was renamed in his honor. Patterson, who had started in public accounting with Touche Ross in Memphis, had a long career with DonRey Corporation, a media company in Northwest Arkansas. At



Richard C. Adkerson

Mississippi State, the program was renamed the Richard C. Adkerson School of Accountancy in 2007 in honor of the 1970 graduate who had been a major financial supporter of the program, including having provided a \$5 million endowment for the School of Accountancy. Adkerson, who started in public accounting with Arthur Andersen & Co. in New Orleans, became the chief executive officer of Freeport McMoran Copper & Gold Inc., the world's largest publicly traded copper producer. Adkerson received the AICPA's 1970 Elijah Watt Sells Award for achieving the highest score in the nation on the CPA Examination.

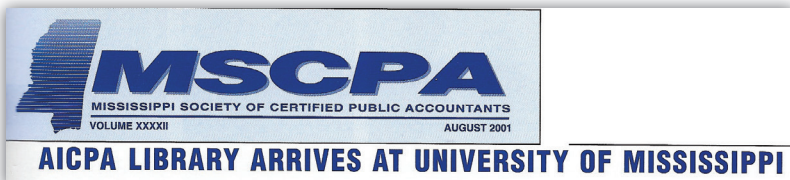


Dr. Cecil Hill, first PhD in Business Administration with a concentration in accounting from Jackson State University in 2002

In 1998, Jackson State University saw a major change in its accounting program. In addition to its undergraduate and graduate programs, the university began offering a Doctor of Philosophy degree in business administration with a concentration in accounting. Jackson State became one of the only two historically black colleges and universities in the United States to offer doctoral degrees in business. The first doctoral degree was award to Dr. Cecil Hill in 2002.

One significant event at Ole Miss occurred in 2001 when the library at the University obtained the library holdings of the American Institute of CPAs. In March 2002, the University of Mississippi Library was officially designated by the AICPA as the "National Library of the Accountancy Profession." The National Library at Ole Miss has the largest collection of accounting materials of any library in the world, including the Library of Congress. In fact, the Ole Miss accountancy holdings are triple the size of the second largest accountancy library in the world (which is either at the University of Illinois or at the London headquarters of the Institute of Chartered Accountants). Since all members of the AICPA are entitled to use the University library

in the same manner as any Ole Miss student, Professor Dale Flesher was asked by incoming MSCPA President Vance Randall to



AICPA Library arrives to The University of Mississippi in 2001

speak at the MSCPA May Committee Day in 2006. Flesher shared with the more than 200 in the audience how they could utilize the services of the greatest accountancy library in the world. The reference librarians at Ole Miss respond to anywhere from 500 to 1,000 inquiries a month from CPAs throughout the nation and the world. Also, visitors often come to study there, and some just come to see the oldest accounting book in the world, the 1494 edition of Pacioli's *Summa*, which is valued at over \$1 million. Past MSCPA chairman Robert Cunningham (2009-2010) calls the move of the AICPA Library from New York to Mississippi, and the role therein played by James W. Davis and Dale L. Flesher, as one of the greatest events in the history of the profession in Mississippi. Past chairman Jerry Levens (2000-2001) felt similarly:

*I do believe it deserves a big recognition that a Mississippi University won a national Request for Proposal with the AICPA to relocate the AICPA's accounting library from New York City to Ole Miss/Mississippi. This is such a tribute to the character of our University and their personnel to demonstrate how far our State has come from its challenging history to make this national final cut.*

A significant event for the Mississippi State accountancy program occurred in 2002 when one of its graduates, Cynthia Cooper, was named by *Time Magazine* as its person of the year. Cooper was the internal auditor who uncovered the fraud at WorldCom.

Still another significant event occurred in 2004-05 when the alumni associations at Mississippi State University and the University of Mississippi were both headed by CPAs. Keith Winfield was the Alumni Association president at Mississippi State. Winfield was with the Starkville office of Watkins, Ward & Stafford. At Ole Miss, the Alumni Association president was Jon Turner, a partner with the Jackson office of Smith, Turner & Reeves. Thus, not only do CPAs appreciate their alma maters, those institutions appreciate their CPA alumni.

## A NEW BUILDING IN RIDGELAND

The year 2005 witnessed one of the most significant events in the history of the MSCPA, and it was an event that will shape the future; it was the purchase of a new building in Ridgeland. That building would serve as the central offices for the MSCPA staff and provided space for CPE activities. Since moving into the building, the Society has hosted literally hundreds of CPE sessions in the large classroom designed for meetings. Linda B. Keng, the 2007-8 Society president, recently identified the purchase of the building as one of the most important events in the history of the MSCPA:

*With regard to significant things the Society has done, one thing comes to mind that I think has done a lot for the Society. One is the acquisition of our own building. I think there is no question that it has been beneficial to the Society from a financial standpoint, and it provides the best place for continuing education and committee and other meetings. But, more than that, it is something that the Society as a whole, as well as each of its members, can be proud of.*

David Miller of Tupelo chaired the Building Committee. Past chairman Ed Jones was a member of that committee and he remembers the discussions about financing and shares the following thoughts.

*During the latter phase of the Society Land/Build-*



New MSCPA Office Building in Ridgeland under construction om 2005. Pictured from left to right are members of the MSCPA Building Committee, Jack Coppenbarger, MSCPA executive director, Ed Jones, Clyde Herring, Roy Ward, Paul Calhoun, Lee Adams, Jan Lewis, David Miller, chair, and Bob Box. Not pictured Billy Gillon, Ralph Ross, and Gary Walker.



MSCPA Office Building nearing completion 2005.



Construction is nearly complete on the new MSCPA Building on Highland Colony Parkway in Ridgeland. The staff is scheduled to move into the new facility by August 31. Watch the MSCPA website for new phone numbers. The building is located in The Commons, located one mile south of Old Agency Road intersection on the Parkway.

*ing Task Force efforts, Task Force Chair David Miller asked us to gather financing offers and report back to the task force. The Lord always plans eternally ahead and had blessed me with a close, personal relationship with Trustmark's leading commercial lender, George Gunn, with whom I was a suite mate in the SAE House at Southern Miss. (George & I were very particular about our clothes...we only lent our finest clothes to each other...based on the standard of care the lent clothes would receive.) George offered the society an interest rate that was 1.5% lower than any of the other offers. The low interest rate was a major factor in the rapid payoff of the property mortgage.*

MSCPA Executive director Jack Coppenbarger summarized the acquisition of the new building as the most significant event in his time with the organization:

*The most significant project would be the move out of Highland Village after many years into a facility that would include a classroom and conference room space. After quite some time of searching, that was accomplished in a building in a business park in Ridgeland. Generous contributions from the membership, firms, and Chapters enabled the building to be debt-free in seven years.*

Once the staff had moved into the building, an effort was made to acquire artwork for the walls, and again talented members came through with their artistic renderings. Past president Rhyne Neubert (1972-73) donated a number of his paintings that now hang throughout the building. Mrs. John Fournet, the daughter of 1938-39 president Dick D. Quin, also pre-



Artwork by Rhyne Neubert hanging in MSCPA building.

sented the Society with a painting by her father. Quin had begun painting watercolors, mostly of birds, after he retired from public practice. Quin's grandson, Dickens Q. Fournet, who was a CPA with Grantham-Poole, encouraged his mother to donate the painting to the Society.

## ESTABLISHMENT OF THE YOUNG CPA NETWORK

The Young CPA Network was established as a section of the MSCPA in 2009. The Network is sort of the equivalent of a local chapter, but membership is based on age (or number of years since becoming a CPA), rather than location. Jan Lewis was the president who championed the concept of the Young CPA Network and it was her efforts that got it passed by the Board of Governors. Melanie Hamel served as the first chairman of the Young CPA Network and served for two years from 2009 to 2011.

To popularize the group and provide publicity for it, Karen Moody in 2014-15 recommended to the MSCPA Board the institution of the Rising Star Award to recognize the Young CPA Network member who has made the greatest contributions to the Society and to the profession/public perception of the profession. The first winner of that award was Wilkins Crawford in 2015. Other winners of the Rising Star Award are listed in Appendix E along with the chairs of the Young CPA Network. Since 2015, Karen has spent much of her time as chief executive officer mentoring Young CPA Network leaders. Said time has





The Accounting Education Symposium is held in the MSCPA building since it was finished in 2005. Pictured above are Award, Education and Scholarship Committee members who planned the 2016 Symposium. Front row (left to right): Shanell Watson, Rick Bedwell, Sheree Corkern, Annette Pridgen, Nancy Kennedy, Amber Hatten, John Brown. Back row (left to right): Dave Nichols, Henry Thomas, Wayne Nix, Shawn Mauldin and Nell Adkins.

been well-spent, as these young CPAs will be the Society's future. Moody's view of the Young CPA Network is summarized in the following statement that she shared with these authors:

*During the first week of my term as Chairman of the Board, the incoming Young CPA Network President, Allison Wilson, came to me asking for guidance and direction. Seeing their need for support I made the Network and young CPAs top priorities. We established a budget for the first time, compiled a PowerPoint presentation and set off on a year of travelling to universities and colleges around the state together. I established the Young CPA Liaison Committee as a standing MSCPA committee and recruited older CPA representatives from the main firms and industry to serve with the YCPA leadership as mentors and as a sounding board. While millennial chairs had been established by Chairman Beth Burgess the previous year, I pored over committee rosters and recruited young CPAs to serve on each one, thereby filling all millennial slots for the first time. Watching the young CPAs grow in their skills during the year, I saw the need to establish the Rising Star Award to encourage and recognize outstanding leadership in the Young CPA Network, MSCPA, and the community. Young*

*members will be the future leaders of the profession, and time and resources spent getting them ready are priceless. I believe that forming the Young CPA Network during Jan Lewis's term is one of the most significant things that the Society has done. I am proud of my work with the young CPAs as Chairman, and my commitment to them and to their roles in the profession and the future of the Society remain a main focus in my duties as President/CEO.*

Past chairman Ed Jones (1997-98) recently summarized the importance of the Young CPA Network:

*Our ability to draw young CPA's into active society participation/leadership has been one of the most encouraging facets of our society history. I first heard the idea for a Young CPA Network from Past Chair Jan Lewis in a Long Range Planning Committee meeting. The idea caught on quickly with society leadership. Chair Beth Burgess first added millennial chairs to various committees, followed by Chair Karen Moody being the first chair to appoint millennial chairs to all committees. These two chairs and all of their successors have afforded young CPA's the opportunity to share committee leadership with a more seasoned society veteran. The Young CPA Network has given society leadership/participation more bal-*



Melanie Hamel, first Young CPA Network president 2009

ance and has provided much more optimism for our society's future.

Linda B. Keng, the 2007-8 president similarly lauded the Young CPA Network as one of the greatest things ever conceived by the MSCPA Leadership. Keng recently made the following comment about the Young CPA Network:

*This group and all its various activities have encouraged new and younger CPAs to get involved earlier in their careers, especially in leadership roles. Similar to this is the addition of the millennial chair positions to the various committees. It is often difficult for younger individuals to get involved, especially when all the Society leadership is comprised of individuals who have been involved for years and all whom seem to know one another. Providing this avenue for younger practitioners to begin to participate early in their career and to take active leadership roles and be involved with activities with other individuals at the same level while gradually moving into such roles within the Society as a whole is invaluable.*

## SUMMARY OF THE COPPENBARGER YEARS

During the period that Jack Coppenbarger administered the activities of the MSCPA, the Society developed a closer connection with the state legislature, the State Board of Public Accountancy, the AICPA, and the National Association of State Boards of Accountancy. Jack was the link that connected Mississippi CPAs to the greater profession both state wide and nationally. Cheryl Lee Sykes, the 2015-16 Chairman stated, "Specifically, I feel the Society has been very instrumental serving as an advocate for Mississippi CPAs. The organization and its leadership have continually taken their responsibility seriously to be the voice at the national level for Mississippi CPAs and to provide an environment at the state level for education and networking for all members."

The biggest news event of Coppenbarger's time was the 2002 WorldCom bankruptcy, but that was, surprisingly, not particularly a bad time for the Society. As Jack recalls:

*The WorldCom revelations were more like a bomb going off on the national level—it was much bigger than a Mississippi problem. Thankfully, the MSCPA was never asked to take a position on the incident and we were never asked to defend the profession or explain the accounting fraud. I don't now remember what AICPA did in information releases explaining what went on, but in an incident this big, they were always first to respond. Over the years AICPA was quick to provide experts to the media to explain complex issues. For a small State Society, that is much appreciated and needed. I do recall taking a number of calls from national media people but they were mostly looking for help and direction on local players they could interview; they didn't know the politicians or have good contact information. I was happy to assist them. Most of the national media people were professional in their work.*

During the latter years of this period, the profile of the Society's leadership has changed. Women have gained equality in leadership circles, and the intentional inclusion of young CPAs in all aspects of the MSCPA has changed the age profile as well. Nevertheless, many people constantly refer to the annual convention as an unchanging part of the success of the organization. Although the people may have changed, the highlight of the year is still the June meeting in Sandestin. Bob Cunningham, the 2009-10 chairman said it well with the following comment:

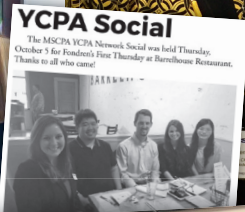
*A huge part of the success of our conventions is the location being at Sandestin, and before that, the Broadwater, which are both vacation destinations in extremely family friendly locations. If we had our conventions in Jackson, attendance would plummet. Many state societies do in fact have their conventions in the largest city in their state or do not have conventions at all. Conventions give us a sense of community with other CPA's in public, private industry, and education.*

Two of the most significant events in the Society's history occurred during Jack Coppenbarger's tenure as executive director—the purchase of the Society building in Ridgeland in 2005 and the creation of the Young CPA Network in 2009. Those events have set



# YOUNG CPA NETWORK

**MSCPA Young CPA Network**  
Awarded Mississippi Food Network  
2016 Volunteers of the Year Award




**MSCPA Day of Service Expands to Help More Mississippians in Need**



the stage for the next century of the organization's history. The building in particular is more than just a structure; it is a social center. Past president Annette Herrin (2018-19) recently summarized the importance of the building:

*I think one of the most significant things is the building. In my opinion, having space there for CPE and meetings gives members a reason to go to the MSCPA office. The setup of the office and the MSCPA*

*staff go a long way in making everyone feel welcome and at home. That gives a wonderful sense of belonging that is so important.*

Coppenbarger was a fantastic leader for the organization and there was worry as to what would happen when he retired, but that worry was needless. As the next chapter will show, the hiring of Karen Moody to replace Coppenbarger was an inspired choice by the task force assigned to fill the void. 



# 8 THE KAREN MOODY YEARS, AND THE FUTURE

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*"We rarely have the luxury of looking back. Our profession is so challenging and demanding that we must focus on the present—and the future. But it pays to take a moment to get to know our heritage, to learn about the origins of our distinctive culture and values. Creating our position of leadership took decades of continued inspiration and dedication, hard work, and the collective contributions of tens of thousands of ... people, who solved the problems of clients one engagement at a time. We earned our place by setting high expectations, and then exceeding them."*

—[J. Michael Cook, CPA, Edward A. Kangas, CPA, and James E. Copeland, Jr., CPA, 1995].

*"Our profession has come a long way in Mississippi, yet we have a long way to go."*

—[Bill Rush Mosby, Jr., 1977; MSCPA President, 1977-78]

Jack O. Coppenbarger retired in 2015 after 28 years with the MSCPA, with 20 of those years holding the title of Executive Director. He was replaced in October, 2015 by Karen C. Moody, the immediate-past elected president of the Society. The succession process had begun three years earlier when Coppenbarger first brought the matter of his retirement to the attention of the Board. At the same time that Moody was hired, the board of the MSCPA reorganized the governance structure of the organization and Moody assumed the title of



Karen Moody, President/CEO of MSCPA

President and Chief Executive Officer (CEO). Under the new structure, the new highest level elected officer became the chairman of the board of directors (as opposed to the previous title of president). This change in governance structure and titles is typical of what was happening in many non-profit organizations throughout the country.

Moody was the first of the MSCPA's executives to be a CPA. She also holds the Chartered Global Management Accountant (CGMA) designation, which is an AICPA initiative for accountants in the industrial sector. Karen had previously served as Director of Accounting for Lampton-Love, Inc. and subsidiaries

in Jackson for about 26 years. Her duties included all areas of financial accounting, reporting, and budgeting and also overseeing internal audit and acquisitions. She had earlier worked in public accounting for eight years with the firm of Hagaman, Roper, Haddox & Reid, which is now Haddox, Reid, Eubanks, Betts, PLLC, where she was senior audit manager specializing in oil and gas and hotel clients. She is a graduate of Hinds Community College in Raymond and the University of Southern Mississippi where she graduated in 1981. It was at Hag-

aman, Roper, Haddox & Reid where Moody's dedication to the MSCPA and the path to her current position as President/CEO began. She explained recently:

*I am thankful each and every day for the partners' commitment to the Society and for their encouragement and support to become involved, with special thanks to Emmitte Haddox and Jimmy Burkes. Upon passing the CPA exam and becoming a member, I jumped head first into committee and chapter work. My love for the MSCPA was so apparent from the start that a colleague told me I would be at the helm of the Society one day. In the 1980's the profession was pretty much a man's world, so I tucked that thought*



Karen Moody, MSCPA President and CEO, was a 31-year member of the Awards, Education and Scholarship Committee (AES). Pictured above are AES committee members attending the 2005 Education Symposium at the new MSCPA Office: Lisa Sandifer, Clyde Herring, Stanley Clark, Zella ToHill, Wayne Nix, Steve Wells, Karen Moody, Sheree Corkern, Sandra Parks, and John Quon.

*away for three decades.*

Indeed, her firm, which has now been in business for 60 years, was one of the greatest supporters of the MSCPA during the modern era and has been a breeding ground for Society officers with a claim to at least nine past presidents (Haddox, Reid, Burkes, Calhoun, Adams, Lewis, Sykes, Burgess, and Moody). Moody's next employer, albeit in industry, was also supportive of her volunteer efforts. She recently stated, "When asked by Robert Y. Love in 1989 to join the company, I told him that my number one requirement was to continue my work with the MSCPA, which he so graciously agreed to."

There was no learning curve to worry about when Moody took over as president and CEO; she already knew the organization because she had been quite active in the MSCPA throughout her career, including many years of service at the chapter and statewide levels and in committee work. She served as secretary, vice president and president of the Central Chapter, and then as secretary, vice president/president-elect, and president of the MSCPA. She also served several terms on the Board of Governors of the Society and was a long-time (31 years) member of the Awards, Education & Scholarships Committee, which she chaired for seven years. This committee has many tasks each year, including selecting the winner of the annual Outstanding Educator Award, but being at the pulse of providing scholarships to accounting students to continue their education and become CPAs was the highlight for Moody. "I was one of the very

few non-educators on the committee. Working with accounting educators and making lasting friendships and relationships were added bonuses. Having also served as secretary of the committee for many years and as chairman for seven years, I would like to be remembered for my work here." She had also been a member of the Industry Committee. At the national level, she had served as Mississippi's representative on the AICPA Council. She resides in Clinton with her husband Tommy and the couple have two adult sons.

## VOLUNTEER LEADERSHIP

Those who served as MSCPA chairman of the board (the position formerly known as president of the Society) during the years that Karen Moody has been the CEO are listed below.

2015-2016	Cheryl Lee Sykes
2016-2017	Charles R. Prince
2017-2018	William F. Taylor
2018-2019	Annette P. Herrin
2019-2020	Donna W. Bruce
2020-2021	Annette B. Pridgen

### 2015-2016,

#### Cheryl Lee Sykes

Cheryl Lee (now Cheryl Lee Sykes) of Clinton was the 2015-16 Chairman of the Board. She was the first volunteer leader to carry the title of Chairman instead of the former title of president. Cheryl was born in 1962 in Jackson and graduated from



Cheryl Lee Sykes, MSCPA chairman, 2015-16

Pearl High School. She was a December 1985 graduate of the University of Southern Mississippi. She immediately joined the firm of Haddox, Reid, Eubank, Betts PLLC in January of 1986 and was there until retirement on January 1, 2019. She worked in the tax area and managed the client accounting services area, which handled outsourced bookkeeping, payroll, and financial assistance for small businesses in the area.

Her focus in the tax area was on physician practices and the healthcare area. She served in many capacities on the Society Board over the years, as a representative from Central Chapter, Treasurer, Vice Chairman, and on multiple committees. She was also active over the years with the Central Chapter. In 2014, Cheryl was selected as one of the top ten among the top 50 leading business women of Mississippi by the *Mississippi Business Journal* and was featured in several articles in 2015 in the *Mississippi Business Journal*. One of the biggest accomplishments of the Society during Cheryl's year as chairman was the hiring of Karen Moody as the new president and chief executive officer of the organization. Cheryl's year also dealt with the issue that was ultimately pushed through from the AICPA of the joint venture with AICPA and CIMA. Cheryl and the other officers were very active in informing the members of the MSCPA so they could make the best decision for the long-term best interest of the profession. Cheryl also worked and was successful in getting legislative approval to have a specialty car tag for Mississippi CPA's. However, the first license plates have not yet been produced because the Society is currently waiting for enough participation to actually produce the first car tags honoring Mississippi CPA's. Cheryl has also been a trustee of the Mississippi Tax Institute. With respect to civic activities, Cheryl is active in the Country Woods Baptist Church in Byram and currently serves on the board of the Bower Foundation, which is instrumental in supporting healthcare and education in Mississippi. Cheryl was married for 32 years to Gary Lee, who was a big supporter of the Society until his death in 2016. She recently married Bill Sykes, thus now going by the name Cheryl Lee Sykes. Now a year into retirement, she says that she really is retired.

#### 2016-2017, Charles R. Prince

Charles Robert Prince (also known as Charlie Bob Prince in his home town) has headed the Prince CPA Firm in Magee, Mississippi, since 1984. Prior to that he was with the State Department of Audit from



Charles R. Prince, MSCPA chairman, 2016-17

1970 to 1983. Prince was born in Magee on December 29, 1946, and was a 1965 graduate of Magee High School where he was a class officer and voted by peers as "most dependable." He was also honored as "Mr. Magee High School." Following high school, he attended Jackson Commercial College. From there, he went to Jones County Junior College where he received an associate degree in 1968. Next, he received a bachelors degree in 1970 from the University of Southern Mississippi.

He passed the CPA Exam in 1975 and joined the State Society in 1978. Prince served on the MSCPA Governmental Committee and the Professional Conduct Committee in the 1980s and then, beginning in 1995, has served continuously to this day on the Peer Review Committee, including eleven years as chairman. His long experience on the Peer Review Committee enabled him to be a participant in moving the state's peer review program into a more organized form of administration, with Alabama, Arkansas, and Mississippi sharing one administering entity. He was elected as the Society treasurer in 2013 and became involved in the planning and acquisition of a new computer and communication system for the organization that has benefitted the membership in terms of registering for continuing education, paying dues, and maintaining peer review records. Following his term as chairman, he was appointed by Governor Philip Bryant in 2018 to the State Board of Public Accountancy. At this writing, he continues to practice and serves on the State Board. He and his wife, Judy, live in Magee.

#### 2017-2018, William F. Taylor

The 2017-18 Society president was William (Bill) F. Taylor, a Water Valley, Mississippi, CPA, who was born in Memphis. He is probably best known to MSCPA (and AICPA) members for his teaching of CPE courses. He is one of the most in-demand CPE leaders in the nation. Bill Taylor has a small tax practice in Taylor, Mississippi, and also serves as an adjunct professor at his alma mater, the University of Mississippi. Prior to his retirement in 2013, he was President of Renasant Bank in Water Valley and an Employee





William F. Taylor, MSCPAs  
chairman, 2017-18

Benefit Advisor for Renasant Financial Services. Bill graduated from the University of Mississippi with a BBA in Banking and Finance and a Master of Accountancy in Taxation. At Ole Miss, he was viewed as a great creative writer who could make tax laws come alive. He began his career in the Jackson office of KPMG Peat Marwick and has worked with several firms in the state as an employee benefit consultant while managing his own firm, Benefit Solutions, Ltd. Bill has been active in the MSCPAs throughout his career as an officer, a board member, and a chair or member of various committees, including at least seven years as chairman of the CPE Committee. Many MSCPAs members know him from the continuing education seminars he has led throughout the state (and nation). With a recent trip to Alaska, Bill has now presented CPE programs in all 50 states. Bill remains active in the CPE field, leading fifty to sixty live seminars per year throughout the United States in addition to webinars and self-study courses. He has conducted seminars for the AICPA, the American Society of Pension Professionals and Actuaries, numerous state CPA and Bar associations and other organizations, and has received the AICPA's Outstanding Discussion Leader and the James L. McCoy Discussion Leader of the Year award from Surgent & Associates. Keeping with Bill's experience with CPE programs, it is perhaps no surprise that the biggest accomplishment during his year as chairman was the MSCPAs's embarkation to on-line CPE programs. Although going live with the programs occurred on Taylor's watch, he is quick to admit that it was the result of several years of preparation and hard work by the CPE Committee and the MSCPAs staff. Taylor is particularly proud of the impact of the annual convention on the CPAs of the State. A story he often tells is that of his first convention after passing the exam: "I was completely lost, but Bill Rush Mosby took me under his wing. He introduced me to everyone who crossed our path and genuinely made

me feel like I belonged there. I really believe that is one of the reasons I enjoy the convention so much to this day." Taylor was not exactly a neophyte when he attended his first meeting after passing the CPA Exam. Like several other CPAs in the State, Taylor was one of those kids who spent their family vacations at the MSCPAs convention: "My other convention stories are from the Broadwater Beach Hotel as a youngster. My father, Bennie Taylor, was a CPA and he took the whole family to the convention every year. For a little kid that was heaven. We had the run of the grounds to swim, play putt-putt golf, and explore. As a bonus, in the early years we usually had a cute teenage girl as a sitter while my parents were at the nighttime functions." Bill and his wife Pam live in Taylor, Mississippi (no, the town was not named for him, but he might tell you otherwise). As indicated above, Bill Taylor is a legacy CPA, as his father Bennie Taylor had a practice in Water Valley.

#### 2018-2019, Annette P. Herrin

Annette Marie Parsons Herrin was a partner in charge of the Consulting Services Division of Topp McWhorter Harvey, PLLC in Hattiesburg. Born August 28, 1970, she was a 1988 graduate of North Forrest High School where she was the class salutatorian, a cheerleader, and won the advanced math award, the academic fitness award, and the Danforth Leadership Award. She holds both a bachelors degree in accounting (1992) and an MBA (1993) from the University of Southern Mississippi. Upon graduation, she started working for Hayward G. Anderson, CPA in Hattiesburg. She later joined Jim Koerber's firm in 1998, which merged into Smith, Turner & Reeves in 2005. That merger did not work out, so Koerber and Herrin demerged 13 months later. She later joined Nicholson & Co. in 2009, which later morphed into



Annette P. Herrin, MSCPAs  
chairman, 2018-19

Topp McWhorter Harvey PLLC. In addition to being a CPA, Herrin holds the AICPA's Accredited in Business Valuation (ABV) and Certified Financial Forensics designations and is a Certified Valuation Analyst and Certified Fraud Examiner. When she passed the ABV Exam in 2001, she was the first woman in Mississippi

to hold that certification. She was named one of Mississippi's "50 Leading Business Women" in 2001 and "Top 40 Under 40" in 2008 by the *Mississippi Business Journal*. Her MSCPA service began with her officer roles in the Southeast Chapter, including serving as president. She has been chairman of the MSCPA Business Valuation and Litigation Support Committee and was Society secretary. She has qualified as an expert witness in many courts throughout Mississippi. At the national level, she has served on the AICPA's Certified in Financial Forensics Credential Committee. Her civic activities include time on the University of Southern Mississippi Foundation Estate Planning Council and the USM Alumni Association. She has given literally dozens of seminars and presentations over the past 20 years to both professional and civic groups. She has also contributed to a book on forensics published by the AICPA. Annette and her husband, Anthony, continue to reside in Hattiesburg

2019-2020,

#### **Donna W. Bruce**

Donna Rae Walker Bruce, the chairman for the MSCPA's centennial year, is a partner with BKD LLP in Jackson and serves as the firm's tax director. Originally from Mantee, Webster County, Mississippi, and a graduate of Oak Hill Academy, she previously was a partner in Johnson, Bruce & Host, PLLC from the time it started in 2006, and before that was a tax managing director at KPMG in Jackson, where she worked for 18 years. Johnson, Bruce & Host merged into BKD in 2008. Bruce mostly works in the area of personal financial planning. Donna, born August 7, 1965, graduated from Mississippi State University in 1988; she had participated in the School's Cooperative Education Program wherein she worked alternating semesters at Mississippi Power Company in Gulfport. She has served as the MSCPA secretary and on several committees. She



Donna W. Bruce, MSCPA  
chairman, 2019-20

is a past president of the Estate Planning Council of Mississippi and past chairman of the Mississippi Tax Institute. She is a graduate of Leadership Mississippi and has been recognized as one of the "Top 40 Under 40" and one of Mississippi's "50 Leading Business Women" by the *Mississippi Business Journal*. Donna is a member of the Junior League of Jackson and is active with the Mississippi Children's Museum. She has also served on the Mississippi Baptist Health System's Estate & Gift Advisory Board. Donna's civic contributions include serving on the board of the Downtown Exchange Club, Goodwill Industries, the Keystone Fund, the Madison County Tennis Association, Ronald McDonald House Charities, the Hinds County Board of the American Cancer Society, and Mistletoe Marketplace. In 2012 she was honored by the Girl Scout Council as a Woman of Distinction, a program that recognizes female role models. The newspaper article that announced her selection for the woman of Distinction Award called her "a Madison County Certified Public Accountant and champion of volunteerism."

Donna lives in Madison and is an active runner. In fact, she has run in the Boston Marathon. Her second Boston Marathon was in 2013 when she finished with a time of 3:50:44, just nineteen minutes ahead of the bombing that killed three people and injured 260 near the finish line. It was many hours later before she and her husband, Clark, could get back into their hotel. The bombing did not scare her off; she went back the next year to support Boston and the race. She continues to practice with BKD LLP, which is the 12<sup>th</sup> largest firm in the country. The firm was originally started in Springfield, Missouri in 1923 and now has over 300 partners. The firm's Mississippi roots date back to 1974 when Henry M. Burkhalter and Jeff Nicholson started the firm of Burkhalter & Nicholson, which later merged with a portion of the Starkville firm of Curry, Wofford & Charles. Upon the resignation of Burkhalter, the firm morphed into Smith, Turner & Reeves, which in 2008 merged with BKD.

#### **2020-2021, Annette B. Pridgen**

Annette B. Pridgen, born in Jackson on January 29, 1956, is one of the coauthors of this volume. She is the 2019-20 vice president-president elect and is



Annette B. Pridgen, MSCPA  
chairman, 2020-21

destined to become the first president of MSCPA's second century. She has served officially as secretary and unofficially as the photographer for many years at the annual meeting in Sandestin. Over the years, she has taken and made available on the internet thousands of

photos of MSCPA members in their unnatural environment. Pridgen has served on the Awards, Education and Scholarships Committee since 2003, including in recent years as chairman. Pridgen graduated from Jackson State University and also holds a masters degree from that school. She then went to work in state government, including 15 years in the office of the State Auditor, Human Services, and Secretary of State's office. She then transferred to academe and became an accounting instructor at Jackson State. Realizing that she needed a doctorate if she wanted to continue her career in academe, she entered the doctoral program at the University of Mississippi, where she graduated in 2008. Ole Miss recognized her talents and asked her to stay on as a full-time faculty member. She taught governmental accounting at Ole Miss for five years before returning to Jackson State University in 2013. In 2015, Annette was honored by receiving the Association of Government Accountants' Cornelius E. Tierney Research Award for her research in governmental accounting. She has received numerous other awards including the Faculty Excellence Award for the College of Business at Jackson State University, the outstanding dissertation award from the Government & Nonprofit Section of the American Accounting Association, and the Doctoral Teaching Award from the E. H. Patterson School of Accountancy at Ole Miss. Annette's MSCPA service has included being a member of the Awards, Education & Scholarships Committee for 17 years. She served as MSCPA secretary for 2017-18. Her service at the national level has included her 2013 selection as a mem-

ber of the Government Accountability Office's (GAO) Green Book Advisory Council to update the standards for internal control of the United States government. In 2016, she was asked to serve on the GAO Yellow Book Advisory Council to update the government auditing standards. Annette retired from Jackson State University in the summer of 2019 and has spent the ensuing year, and plans to spend the next one, in the service of the MSCPA. When she becomes chairperson of the MSCPA in June 2020, she will become the first African American to head the organization, and only the ninth female. Annette lives in Pearl with her husband of 45 years, Joseph Pridgen, pastor of Sweet Rest Church.

## EXPANDING CPE PROGRAMS

In recent years, many of the state societies around the nation have struggled to maintain a successful CPE program. However, again, the MSCPA is bucking the trend and maintaining a vibrant CPE program, which has been vital to continuing our society members' knowledge/skill sets and society financial strength. In recent years, Karen Moody, Ellen Vaughn, and the CPE chairs/committees have had to adapt to the increase in demand for livestream and online CPE. These leaders have successfully done so and the Society's CPE revenues are more diverse than ever before in history. Recently, the Society has launched LIVESTREAM CPE offerings. The accounting profession and the surrounding business environment is constantly changing and evolving, and this is an example of how the Society is evolving its methods to meet those changing demands.

## LOCAL CHAPTER OFFICERS

The MSCPA is more than just the state-wide organization of accountants, it also includes nine local chapters that each meet several times per year (a few don't meet during tax season). These subsidiary groups also play a major role in the happenings of the Society, and leadership in the chapters is an incubator for Society-wide leadership positions. In 2020, there are nine local chapters throughout the state. The first was the Central Chapter (then called Jackson Chapter) in 1950. Five additional chapters were formed in



1960, following a recommendation from a 1959-60 Committee on Local Chapters. An East Central Chapter was spun off from the Southeast Chapter in 1972, which resulted in the Society have seven local chapters for the ensuing 40 years. The Northwest Chapter was formed in 2012 by incorporating portions of the Northeast and Delta Chapters. A North Central chapter was also formed in 2012 to reduce the geographic size of the Southeast Chapter. The chapter presidents for all nine chapters are shown in Appendix A. Many of these leaders went on to important positions within the parent organization. In a few cases, a president is not listed for a particular year—often because the chapter was inactive in that year, or the chapter did not communicate the name to the president to Society headquarters.

## SUMMARY OF KAREN MOODY'S FIRST FIVE YEARS

Perhaps past chairman Ed Jones best summarized Karen Moody's first five years as Society president and CEO when he stated:

*Filling the big shoes of Bob Nickey and Jack Coppenbarger was no easy task. However, we could not have chosen a better Pres/CEO than Karen Moody. She is on task for our society 24/7. No one could possibly give us more effort or innovation/creativity than does Karen. The society chairs who have served alongside Karen have given her the high praise she deserves.*



Karen Moody, 1998  
president of Central  
Chapter

Another past chairman, Robert Cunningham (2009-10), had similar thoughts with his praise of Karen and her predecessors:

*Leadership of the MSCPA at the CEO/executive director position has progressively gotten stronger. Bob Nickey primarily took care of the officers of the society. Jack Coppenbarger was a friend to all but did not have a full understanding of many of the issues affecting the profession since he was not a CPA. Karen Moody, as our first CPA exec, is the perfect person at the perfect time to lead the MSCPA. She is all in, all the time. It is imperative that we have a CPA to*

*lead our state society now and in the future with the always changing complex issues coming down from the AICPA and regulatory bodies.*

Indeed, Karen Moody does seem to work 24 hours a day for the MSCPA—at least she is always on call. She has certainly made a contribution by continuing and enhancing the role played by young CPAs in the Society's governance and other activities, which is a good thing that should guarantee the future success of the organization. Moody recognizes how the profession is changing and the Society along with it. She recently stated:

*The landscape of the accounting profession is going through revolutionary changes brought about by technology and changing mindsets, and the Society must adapt and embrace the future. A large percentage of our membership is comprised of baby boomers who will soon retire. Faced with fierce competition we can no longer sit back confident that our members will fulfill their CPE hours solely through the Society. Gone are the good ole days. With our main two sources of revenue in jeopardy, I am charged with maintaining the sustainability of the Society. At times this seems quite daunting. But I know that together we will forge ahead as a team. It will take creativity and input from members and stakeholders, and maybe trial and error, but I am committed to the task and will continue my best efforts to educate, ignite and inspire our members.*

## 100-YEAR SUMMARY AND A LOOK TO THE FUTURE

The history of the accounting profession in Mississippi spans a period of approximately 120 years, and the MSCPA has been the organizational force for that profession for the last 100 years. During the past century, the profession has developed into a highly respected, vital segment of the business community in the state. Mississippi CPAs have contributed to the dynamic progress of the profession both within the state and nationally. Out-of-state accountants were the first to practice in Mississippi, but Lewis E. Crook opened the initial Mississippi public accounting office in Meridian in 1904. Other Mississippi practitioners

soon followed. These early practitioners were experienced bookkeepers, and their work consisted primarily of bookkeeping and detailed investigations in fraud cases. Later, in the teens and early 1920s, tax services became the most important part of a public accounting practice. It was at this point, in 1920, that the MSCPA had its start. The MSCPA has been well supported by many CPA firms over the past century. There are several CPA firms in the state that have been ultra supportive over the years, including the very oldest firms in the state such as Taylor, Powell, Wilson & Hartford in Greenwood (founded in 1917), Ellis & Hirsberg in Clarksdale (1919), BKD, LLP in Jackson (1923), May & Company in Vicksburg (1922), T. E. Lott & Company in Columbus (1926), and Silas Simmons & Co. in Natchez (1932 under that name, but with roots dating back to Abner Hodge in 1920). Even the Lewis Crook firm from 1904 continues in Meridian under the name Kemp Williams Steverson & Bernard, PA. Another Meridian firm, Rea, Shaw, Giffin & Stuart, dates back to 1946, while the West Point-based firm of Watkins, Ward & Stafford was started in 1949, with Nail, McKinney in Tupelo dating to 1951. The Jackson area firm of Miazza, DeMiller & Word was another early post-war entrant, as was Harper, Rains, Knight & Co. (1952), but the Jackson firm that was probably most supportive of the MSCPA's activities was Haddox, Reid, Eubank & Betts, which began in 1960. That firm has produced at least nine past presidents, including Lee Adams (2012-13), who recently stated:

*I consider myself fortunate that early in my career, my firm recognized the value of Society membership and encouraged me to become actively involved. As my career path has evolved, I've been fortunate*

*to continue to be involved with the Society in various leadership positions. This long-time association and involvement with the Society has not only been useful in my career, but has also been a catalyst to developing life-long friendships with some genuinely great people throughout our state. Those opportunities and those friendships would not have been possible without the Society and the platform that it provides.*

If only all firms recognized how professional society membership could benefit the development of their staff. Indeed, the MSCPA owes much of its success to these supportive firms.

With the onset of the Great Depression in 1929, business failures plagued the profession, as did the manpower shortages brought about by World War II. As business expanded during the post-war era, firms of accountants became more numerous and larger. The regulatory law under which the CPAs in the state have practiced was initially passed in 1920—the same year that the MSCPA was formed—and was then replaced in 1930 with a law that limited the practice of public accountancy only to CPAs and attorneys. During the 1940s and 1950s, the Society successfully led the opposition

to changes in the law that were supported by non-certified public accountants. The 1930 law lasted over a half a century until a major new law was passed in 1983 that expanded the State Board of Public Accountancy from three to seven members.

From its very beginning, the MSCPA has had a strict code of ethics to stop flagrant unethical practices exhibited by some practitioners. The Society has long cooperated with the programs of the AICPA designed to improve the profession such as mandatory continuing professional education (CPE) and the 150-hour



1938 president Dick Quin became a part of the new MSCPA building when his daughter and grandson (Dickens Fournet, CPA) donated Quin's artwork for display in the new building.











education requirement. Still, the Society has tried to educate the CPA leadership when proposals seemed detrimental to Mississippi CPAs, such as the recent initiative by the American Institute to extend the business valuation certification to non-CPAs. The MSCPA quickly responded in the negative to that proposal in support of those members who held the designation. It was feared that extending the designation to non-CPAs would water down what is currently recognized as a prestigious niche label.

Nationally, and in Mississippi, the accountancy profession is experiencing a period of dynamic change. For many years, the MSCPA has sponsored progressive programs to improve individual practitioners and the profession in the state, as well as to enhance the service to the business community. The Society has fostered a spirit of cooperation and participation among members, presented innovative programs to accomplish immediate objectives, and suggested long-range goals. The profession in Mississippi has developed a sense of constant reappraisal in its encouragement on constructive change, and that role must continue as the organization looks to the future. Strong committees have been a bulwark of the Society. The committees have produced many and ongoing successes in programs and Society direction. For the Society to be optimally functioning, there must be a pronounced synergy of volunteer/staff efforts. We have enjoyed such synergy over the decades. Most or perhaps all of the Society leaders have emerged from years of committed committee service.

Who have made the greatest contributions to the profession over the past century? The names of those individuals have, for the most part, appeared in this volume, but perhaps not all, because there have been many. Past chairman Gary L. Walker (1995-96) stated, "I think that all our predecessors in leadership positions of MSCPA have cumulatively made a significant contribution to the professionalization of public accounting in Mississippi. Simply because these individuals were placed in leadership roles, they became the face of CPAs in Mississippi." All of the past presidents—every one of them—made a contribution that furthered the Society and the profession. Besides those 95 individuals who served as president (three individuals served multiple terms, so there

have been only 95 different presidents in 100 years), there have been many others. When the living past presidents were asked who they thought had made the greatest contributions to the MSCPA or the profession in Mississippi, the names were many. Included most often were the three executives who have headed the organization since 1972, Robert Nickey, Jack Coppenbarger, and Karen Moody. Also mentioned was Hamp King, who was the first CPA to be elected as the state auditor and Cecil Brown, a CPA who has served in the state legislature for many years. Still others mentioned the professors at the state universities who made contributions, albeit indirectly, by teaching their students how to be better accountants. Of course, the Ole Miss graduates named professors at the University of Mississippi, such as Clive Dunham, H. Eugene Peery, Charles W. Taylor, and James W. Davis, while Mississippi State alumni named the professors at their school, such as W. W. Littlejohn, Bill Simmons, and Dora Herring. Southern Miss graduates felt that their professional lives were shaped by their professorial mentors in the persons of Jerold Morgan, H. O. Jackson, and Hayward Anderson. Other members of the Society, including several past presidents, were named by one or more individuals as having made extraordinary contributions. In most cases, past presidents who were named were designated because of their contribution in a narrow niche area of Society activities—and not necessarily for anything they did while serving as president. Paul Breazeale was named for his legislative activities, Jimmy Burkes was highlighted for his long service on the State Board of Accountancy, and David Miller was honored for his post-presidential work on the 21<sup>st</sup> century Building Committee. Others highlighted as being "heroes" in the eyes of past association leaders included Ken Nail, Alvin Word, Eddie DeMiller, and George Rea.

But perhaps past president Clyde Herring (2004-05) said it best when he commented to the authors that: "No one person comes to mind for this question. To me, it is the collective active participation from all the members who are willing to serve in leadership and committee roles that have made huge contributions to the society and profession in Mississippi." Chuck Caldwell, the 1993-94 president made a similar comment: "The effort has been a collective one. I can't

really attribute where we are today to any one in particular or even a few. There have been a multitude of leaders in our Society and every contribution has been important from committee members on up.” These two commentators, Clyde and Chuck, should be in a position to know; they are both second generation MSCPA members who as children were dragged to Biloxi or Destin every year for their “annual vacation” at the annual meeting. These coauthors agree with their thoughts; there is really no one individual who stands out more than others; hundreds have left their mark on the MSCPA, all made contributions in niche areas, and the totality has been greater than the sum of the parts. Past chairman Jerry Levens (2000-2001) said basically the same things, but perhaps more poetically, with the following words:

*I have always had a view that serving in any role as a volunteer/community leader/business leader/etc. that it is analogous to running a leg in a relay race--someone gives you the baton and it is your turn to advance the team before you pass the baton on and cheer on the next person. My personal motivating goal has always been to make the team better than I found it! I hope I played a small part of that with our CPA profession in Mississippi.*

All of the past chairs have, indeed, run their leg of the race successfully and passed the baton on to the next chairperson, and most have continued to cheer on that next runner. Annette Herrin, the 2018-2019 chairperson stated: “It doesn’t take moving heaven and earth to be a part and contribute. You can contribute at whatever level and capacity works for you, because at the end of the day, it takes all of us to make it successful.”

What does the MSCPA do for the individual member? Past chairman Billy Gillon, III of Natchez answered that question recently with the following comments:

*The MSCPA has meant so much to me. The friendships that have been forged through the years*

*are priceless. Meeting and learning from other members have been invaluable. My practice has benefited from the experiences of being a member of the MSCPA. Though CPE was required, it allowed me to interact with other attendees and the instructors. This sharing of information and processes for the common good contributed to my having a successful practice for 55 years.*

As for the future, the MSCPA must exert the influence necessary to insure that its members, and future members, maintain standards at least equal to those recognized nationally. This means working with the State Board of Accountancy, which governs the CPA law in Mississippi, to be sure that the Board is responsive to recommendations from the Society. The law distinctly acknowledges the role of the Society as it requires that Board appointees be selected from the MSCPA membership. The Society’s Board of Governors should present recommendations only after careful and deliberate consideration and Board action should be taken advisedly. Past president William F. Taylor (2017-18) recently said: “One of the most significant things the Society has done over the years is working with the legislature and State Board. I was on the board during the discussions regarding reciprocity and got to see first hand (and take notes since I was Secretary)

the cooperation that goes into that relationship.”

The Society should also work with the AICPA to further the role and success of CPAs, but such partnership should not be a rubberstamp of whatever the American Institute proposes. As has been shown in recent years, some of what has come forth from the AICPA may not have been in the best interests of Mississippi CPAs. Committees of the Society should closely vet the proposals of outside organizations before a decision is made to support or reject new ideas.

When asked what was the most significant event in the history of the MSCPA, the event that has meant the most to the success of the organization, the past



Past, Present, and Future at the 2019 annual meeting: Past president, Charles Prince, with present state auditor, Shad White, and the future of the Mississippi accounting profession, perhaps represented by Shad’s baby daughter.”



# MSCPA DAY OF SERVICE





chairs of the board mostly all seemed to come up with the same three answers: (1) Holding the annual meeting at a vacation location, specifically the beach at Sandestin; (2) Purchasing our own building; and (3) The establishment of the Young CPA Network. The annual meeting has long been a uniting factor for many members of the MSCPA, and that needs to continue. Efforts need to be made to keep the annual meeting from “getting stale,” but on the other hand, it has been extremely successful for decades, particularly once it moved to the beach communities—first at Biloxi and then to Sandestin. According to the AICPA officers and staff, and others familiar with state society meetings who have attended our conventions, the MSCPA has one of the best state society conventions of any state society in the country, which bucks the downward trend in attendance of many state society meetings and the declining membership in many states. Of course, many societies simply hold their annual meeting in their state capital, and that is not always attractive to families. For Mississippi CPAs, they can sell their families on the idea that the convention is a vacation. The annual MSCPA convention reminds those attending of the core values and commitments of our profession and of our relational roots, with each other, which grow deeper each time we come together. CPAs of Mississippi not only know other CPAs, but they know the other CPAs’ families as well. This opportunity for face-to-face socialization may become ever

more vital in the future as more CPE programs are delivered remotely. Webcasts, or webinars, although effective learning devices, do not allow participants to meet fellow CPAs to discuss the issues covered by the CPE program. Jan F. Lewis, the 2018-09 chair, summarized her views of what the MSCPA has accomplished:

*As for the most significant things that the MSCPA has done during my years of participation, first I would say maintaining a strong society with loyal, active members in industry, public accounting, and education, across a diverse age group and from across the state is truly amazing. In this age of civic clubs, committees, charity boards, and church organizations searching for active volunteers to serve, the MSCPA*

## New CPAs Honored by State Board at April 29 Ceremony



*The Mississippi State Board of Public Accountancy recognized new CPAs during their Spring Ceremony Saturday, April 29 at the Capitol in Jackson. MSCPA Chairman Charles Prince introduced the new CPAs to the Society and Kimberly Williams, President of the MSCPA Young CPA Network, provided an overview of the Network and invited the new CPAs to become active. Keynote speaker was Colleen K. Conrad, CPA of the National Association of State Boards of Accountancy (NASBA). Angela Pannell, Chairman of the State Board, administered the Oath of Title. New CPAs recognized were Eddie Casey Bell, Mark Allen Case, Jacob Maurice Daniel, Phillip Junxiong Chu, Tracy Robertson Day, Monica M. Dean, Jonathan A. Dungan, Derek Michael Easley, Bradley S. Floore, James W. Henley, Jr., John Carpenter Ingram, Kylie Rowell Joiner, Vanessa F. Mitchell, Hong Banh Nguyen, Byron Claude Porter, Jr., Ty Michael Pulliam, Callian C. Robinson, Danielle Chaney Shelby, Seth Thomas Sutton, Landon Colby Weaver, Julia Ann Whitley, Jessica Whittington, and Nataliya P. Winters.*

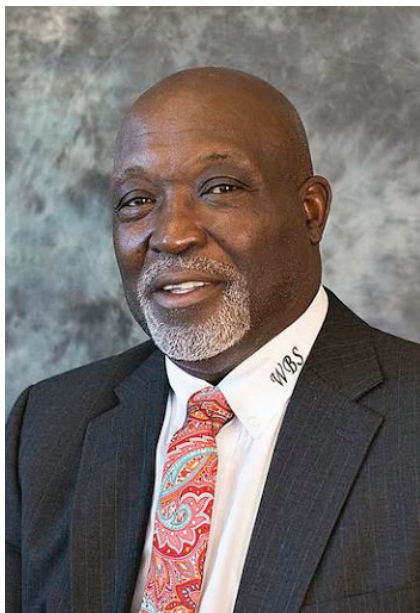
2016

*has been able to keep a healthy committee structure, garner consistent attendance at our annual convention, and has allowed members to grow into leaders in the profession at the chapter, state, and even national levels. A close second is the formation of the Young CPA Network, and a final significant event was purchasing the building in Ridgeland.*

As mentioned in this and the preceding chapter, one of the other two events that are typically mentioned as significant events include the decision to buy our own building for office space, CPE classrooms, and committee meetings. Not only does having our own space represent an efficient means of operation, it also provides a pride of ownership and a physical presence. And when you think about the future, you have to appreciate the role of the Young CPA Network in creating that future. The past presidents are sure these three elements (Sandestin, Building, and Young CPAs) are the reasons for the Society's past successes and the promise for the future.

Although the Young CPA Network has been a major step toward a spirit of diversity and inclusion, there are more than just young people to consider, and the MSCPA is seemingly recognizing that the membership consists of more than just old white men. In the years since 2007, there has been more of a sense of gender equality, and with the election of Annette Pridgen as the 2020-21 chairman, a move toward racial inclusion. The area of diversity and inclusion is an important issue within the AICPA, and should be, and is, equally important for the MSCPA. Until the mid-1980s, there were very few women in accounting, so the fact that there was only one female president in the MSCPA's first 86 years is not particularly startling (albeit the Society has often worked toward gender equality; in the late 1940s, the only female CPA in the state, Elizabeth


Peck, was an MSCPA officer). Even in the 21<sup>st</sup> century, the percentage of African Americans in the CPA profession is only about three percent, so the numbers in the membership are still not there yet, but the MSCPA has worked over the past two decades to focus on inclusion. For example, Marvel Turner and Quinton Booker have been active within the leadership of the



Willie B. Sims, Jr., Hattiesburg,  
current member of the Mississippi  
State Board of Public Accountancy

organization, and have been members of the State Board of Public Accountancy. The State Board has also included other minorities in the persons of Diane Day and Willie Sims. Diversity and inclusion efforts are being promoted by the AICPA, but are not always taken up by other state societies. Perhaps it should be mentioned that the first black female CPA in America was a Mississippian; Mary Washington was born in Vicksburg in 1906, moved to Chicago, and became an Illinois CPA in 1943. She became a famous CPA pioneer in Chicago for her support of Black and Jewish CPAs who needed experience to get their own CPA certificates. Thus, Annette Pridgen being elected as the MSCPA president is the next step in the profession's

movement toward inclusion.

As the MSCPA looks to its future, the leadership should remember the 1891 quotation from architect Daniel Burnham, "Make no little plans; they have no magic to stir men's blood and probably will themselves not be realized. Make big plans; aim high in hope and work, remembering that a noble, logical diagram once recorded will not die." The Mississippi Society of Certified Public Accountants has lasted one hundred years, and prospered along with the profession, but the leadership cannot let the organization rest on its laurels; the forward momentum needs to continue and accelerate. What "big plans" can the membership look forward to? 



## APPENDIX A

### MSCPA LOCAL CHAPTER PRESIDENTS

*“We are committed to making a positive contribution to our clients and to society through the excellence of the independent accounting, auditing, tax, and consulting services we provide. We seek to be a vital force, providing information for the evaluation and management of business, government, and social institutions. Working always with integrity, we seek to lead in the innovative expansion of the professional disciplines in which we serve.*

*With confident, conscientious leadership, and in full awareness of the high personal qualities and professional competence of our members, we reach out to realize an ever greater professional commitment. Among professionals we expect, therefore, to be both distinguishable and distinguished.”*

*–Touche Niven, Bailey & Smart objectives, as adopted by Touche Ross & Co. Long Range Committee 1972*

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The first local chapter of the Mississippi Society of CPAs was formed as the Jackson Chapter in 1949. The name was changed to the Central Chapter in 1967. Six additional chapters were formed throughout the State in 1960. Two more chapters were formed in 2012 to make some of the chapters smaller so that members would not have to travel as far to chapter meetings. Thus, in 2020, there are nine local chapters throughout the State of Mississippi.

#### Presidents of the MSCPA Central Chapter

1949-50 A. N. Morgan	1973-74 Emmitte Haddox	1997-98 Ralph Reed
1950-51 John W. Morgan	1974-75 Robert Parker	1998-99 David Martin
1951-52 Edward A. DeMiller, Jr.	1975-76 Chris Ward	1999-00 Mike Gladney
1952-53 Alvin Word, Jr.	1976-77 Harold W. Hodges	2000-01 Jennifer Brooks
1953-54 Robert S. Miller, Jr.	1977-78 J. Paul Stockwell	2001-02 John Scott
1954-55 Evan Gallagher	1978-79 Larry Lefoldt	2002-03 Lee Adams
1955-56 Louis A. Miazza	1979-80 Paul V. Breazeale	2003-04 Jerry Goolsby
1956-57 Thomas A. Ross, Jr.	1980-81 Linda Davis	2004-05 Emily Riemann
1957-58 Jesse P. Matthews, Jr.	1981-82 Mark Bullock	2005-06 Grace Lott
1958-59 W. Hampton King	1982-83 George Smith	2006-07 John McCallum
1959-60 Ray Schmidt	1983-84 C. Rodney Cummins	2007-08 Stacey E. Thomas
1960-61 E. Griffin Alford, Sr.	1984-85 Paul W. Calhoun	2008-09 Rob McElhaney
1961-62 John W. Morgan, Jr.	1985-86 Hogan E. Allen	2009-10 Mary Lambdin
1962-63 John T. Kabbes	1986-87 Hal Dale	2010-11 Donna Hardin
1963-64 Rhyne Neubert	1987-88 Carol Spencer	2011-12 Steve Mulhollen
1964-65 Walter Denny	1988-89 Ronnie Collins	2012-13 Josh Edwards
1965-66 Frank Hagaman	1989-90 Greg King	2013-14 Nathan Cummins
1966-67 Nate Salvo	1990-91 A. Patrick Busby	2014-15 Samantha Moore
1967-68 ?	1991-92 Ron Russell	2015-16 Yale Murphy
1968-69 ?	1992-93 Tom Wiygul	2016-17 Emily Lacey
1969-70 Homer N. Cummings	1993-94 Bill Crim	2017-18 Julia Jesuit
1970-71 T. O. Metcalfe, Jr.	1994-95 Nan Clark	2018-19 Chelsey Henley
1971-72 Peter A. Koury	1995-96 Karen Moody	2019-20 Blair Jussely
1972-73 Perry Blocker	1996-97 J. Paul Varner	

### Presidents of the MSCPA Northeast Chapter

1960-61 Mike Kerby, Jr.	1974-75 Henry F. Wilbourne	1998-99 Pierre Titard
1961-62 Mike Kerby, Jr.	1975-76 Billy H. Breland	1999-00 Sammy Allred
1962-63 John T. Watkins	1976-77 Charles W. Taylor	2000-01 Tollie White
1963-64 Jack Chism	1977-78 Charles W. Taylor	2001-02 W. Mark Wilder
1964-65 W. C. Thomas	1978-79 John M. Robinson	2002-03 Tom Byrne, Jr.
1965-66 T. Harold Craig	1979-80 Harry W. Stevens	2003-04 Cynthia Hudson
1966-67 N. Kenneth Nail	1980-81 John Crumby	2004-05 Michael Martin
1967-68 Carl W. Nabors	1981-82 Mitchell Otts	2005-06 Chris Murphy
1968-69 R. Scotty Wofford	1982-83 Fred H. Page	2006-07 Molly Hodge
1969-70 Edwin E. Moore	1983-84 Tommy R. Hardwick	2007-08 Juliette Mays
1970-71 W. N. McKinney	1984-85 Daniel Bryant	2008-09 Richard D. Bullock
1971-72 Kermit Jones <sup>1</sup>	1985-86 David C. Pippin	2009-10 Matt McCarty
1972-73 Lentz Gatlin	1986-87 James Ray Davis	2010-11 Diana Hardin
1973-74 William A. Sheffield	1987-88 Bill Buck Staggers	2011-12 Julie Hensley
	1988-89 Gus Whisenant	2012-13 Jonathan Hagood
	1989-90 Greg Jarrell	2013-14 Lane Poland
	1990-91 Charles Reece	2014-15 Jon Pernell
	1991-92 Thomas W. Greer	2015-16 Jon Pernell
	1992-93 Linda Crawford	2016-17 Amanda Angle
	1993-94 Jimmy Deaton	2017-18 Brad Kennedy
	1994-95 Dwight L. Young, Jr.	2018-19 Chase Farmer
	1995-96 Steve Walden	2019-20 Chase Farmer
	1996-97 David Miller	
	1997-98 Lorene Tennison	

<sup>1</sup> According to the Mississippi State Board of Public Accountancy, in early February, 2020, Kermit V. Jones, Jr. of Booneville, Mississippi, is the longest practicing CPA still practicing in the State. Jones was born in 1931 and received CPA certificate number 655 in 1957. He has remained continually licensed since that time and is still practicing after 63 years, although he is only 88 years of age. There are other CPAs in the state who are older, such as Ben B. Sayle of Greenville, but they received their certificates after Mr. Jones.

### Presidents of the MSCPA Southeast Chapter

1960-61 Herbert Slay	1980-81 Woodrow Martin, Jr.	2000-01 Julie Brown
1961-62 Herbert Holt	1981-82 Baron W. Thames	2001-02 Angela Herzog
1962-63 William F. Horne	1982-83 William A. Easterling	2002-03 Andrea Holbrook
1963-64 Jarvis Maxey	1983-84 Sherwin W. Easterling	2003-04 Dale Harris
1964-65 N. Chester Smith	1984-85 Philip M. Stevens	2004-05 Michael Novoa
1965-66 Ben L. Forbes	1985-86 Van Bruner	2005-06 Michael Novoa
1966-67 C. Everett Boutwell	1986-87 Al Allred	2006-07 Michael Novoa
1967-68 Phillip Emerson	1987-88 Fred Ramsey	2007-08 Michael Britton
1968-69 Sherrill Carlton	1988-89 Scott Black	2008-09 Michael Britton
1969-70 H. O. Jackson	1989-90 Marion (Princy) Harrison	2009-10 Michael Britton
1970-71 Charles Roy Rowzee	1990-91 Leslie L. B. Latour	2010-11 Laura Brame
1971-72 Herbert Slay, Jr.	1991-92 Marcus Martin	2011-12 Laura Brame
1972-73 Albert Thomas Singley	1992-93 Sharon Schamber	2012-13 Laura Brame Cerra
1973-74 Robert R. Cummings	1993-94 David Dill	2013-14 Gene Polk
1974-75 William Pope	1994-95 Terry Traylor	2014-15 Jamie M. Hearne
1975-76 Ed Lowry	1995-96 Jim Koerber	2015-16 Jamie M. Hearne
1976-77 Windsel Phillips	1996-97 Samuel Britton	2016-17 Jamie M. Hearne
1977-78 Arthur Kersh	1997-98 James Wilkerson	2017-18 Tracey W. Haynes
1978-79 Joyce Lee	1998-99 Annette Turner Herrin	2018-19 Tracey W. Haynes
1979-80 Sherron J. Broom	1999-00 Laura Blackwell	2019-20 Tracey W. Haynes

### Presidents of the MSCPA Southwest Chapter

1960-61 Frank Byars	1981-82 John Brown	2002-03 Dawn Mathis
1961-62 John M. Jones	1982-83 John Brown	2003-04 Ginga Blackwood
1962-63 Wesley Caldwell, Sr.	1983-84 Louis M. Tatum	MacLaughlin
1963-64 Flavious Freeman	1984-85 Louis M. Tatum	2004-05 Ginga Blackwood
1964-65 Bill Rush Mosby, Jr.	1985-86 Nancy Kennedy	MacLaughlin
1965-66 Howard Turpin	1986-87 Nancy Kennedy	2005-06 Sim Mosby
1966-67 Howard Turpin	1987-88 Geraldine Buck	2006-07 Sim Mosby
1967-68 John M. Marchbanks	1988-89 Geraldine Buck	2007-08 Deanne Tanksley
1968-69 John M. Marchbanks	1989-90 Wes Gore	2008-09 Deanne Tanksley
1969-70 Bill Rush Mosby, Jr.	1990-91 Wes Gore	2009-10 Bennett Jeansonne
1970-71 Thomas F. Heard	1991-92 Susan Mange	2010-11 Bennett Jeansonne
1971-72 Thomas Fore, Jr.	1992-93 Susan Mange	2011-12 Scott Christian
1972-73 William H. Gillon, III	1993-94 Bennett Jeansonne	2012-13 Scott Christian
1973-74 Bob Gardner	1994-95 Bennett Jeansonne	2013-14 Nancy Kennedy
1974-75 Bill Rush Mosby, Jr.	1995-96 Cathy Reed	2014-15 Nancy Kennedy
1975-76 Dennis Switzer	1996-97 Cathy Reed	2015-16 Lauren Middleton
1976-77 Dennis Switzer	1997-98 Lynn Leckie	2016-17 Lauren Middleton
1977-78 Thomas Heard	1998-99 Lynn Leckie	2017-18 Ryan Wingfield
1978-79 Thomas Heard	1999-00 Sim Mosby	2018-19 Ryan Wingfield
1979-80 Charles Wesley Caldwell, Jr.	2000-01 Sim Mosby	2019-20 Harry Carr Hammond
1980-81 Charles Wesley Caldwell, Jr.	2001-02 Dawn Mathis	



### Presidents of the MSCPA Gulf Coast Chapter

1960-61 Archie McDonald	1980-81 Gene M. Clark, Jr.	2000-01 Jack Oppie
1961-62 Charles Edgar Rasor	1981-82 Paul E. Roberts, Jr.	2001-02 Jack Watson
1962-63 Paul L. Wright	1982-83 Jerry L. Levens	2002-03 David Manifold
1963-64 Sam E. Powell	1983-84 Stephen P. Theobold	2003-04 Darron Kendrick
1964-65 Jesse Wolfe	1984-85 Darrell Lee Galey	2004-05 ?
1965-66 R. Kent Burnaman	1985-86 Frank Leach	2005-06 ?
1966-67 Vernon Gilley	1986-87 David Manifold	2006-07 ?
1967-68 ?	1987-88 Rita E. Tollison	2007-08 ?
1968-69 ?	1988-89 Edward R. Jones	2008-09 ?
1969-70 Grover B. McDuff	1989-90 Robert L. Culumber	2009-10 ?
1970-71 Henry D. Ward	1990-91 Emily Suares	2010-11 ?
1971-72 E. Mark Toups	1991-92 Kelly W. Singleton	2011-12 ?
1972-73 Jerry Mallett	1992-93 Lori S. Mazingo	2012-13 ?
1973-74 Sam LaRosa	1993-94 Emile Koury, Jr.	2013-14 ?
1974-75 Kerry Ezell	1994-95 Linda H. Roberts	2014-15 Jamie Dent
1975-76 Mrs. Lloyd Breland	1995-96 ?	2015-16 Jamie Dent
1976-77 Teresa Thompson	1996-97 Lee Bond	2016-17 Janet Sacks
1977-78 Thomas Tucci	1997-98 Gabrielle Hartzler	2017-18 Janet Sacks
1978-79 William Graves	1998-99 Dan Burton	2018-19 Jordan Church
1979-80 James D. Bourne	1999-00 ?	2019-20 Kim D. Allison-Banisch



### Presidents of the MSCPA Delta Chapter

1960-61 Ralph F. Neely	1980-81 David Baird	2000-01 Michelle Bailey
1961-62 Ralph F. Neely	1981-82 Linda Clifton	2001-02 Jeff Warren
1962-63 Bill Moody	1982-83 Janet Clark	2002-03 Andrea B. Kimbrell
1963-64 John Yurkow	1983-84 Jack R. Sutphen, Jr.	2003-04 Paul B. Watts
1964-65 Jack Sutphen	1984-85 Gary M. Gainspoletti	2004-05 Jennifer Armstrong
1965-66 W. J. Daniel	1985-86 Ben B. Sayle	2005-06 Jane L. Moss
1966-67 Gene Clark	1986-87 Fred M. Sutphen	2006-07 Jennifer Armstrong
1967-68 Harding Corley	1987-88 David Gladden	2007-08 Jeff Warren
1968-69 W. C. Hamilton	1988-89 Brad Stewart	2008-09 Joel B. Cunningham
1969-70 Clarence Looney	1989-90 John P. Quon	2009-10 Chris O'Neal
1970-71 Sam Schwartz, Jr.	1990-91 Billy F. Boswell	2010-11 Marshall Conico
1971-72 Roger Hodge	1991-92 James Donald Stallings	2011-12 Robert Hearn
1972-73 Doyle Moorhead	1992-93 Howard R. Davis	2012-13 Marshall Conico
1973-74 Jack Sturdivant	1993-94 Linda Lindsey	2013-14 Marshall Conico
1974-75 Royce Strickland	1994-95 Ed Solinger	2014-15 Jennifer Armstrong
1975-76 Ann Baldwin	1995-96 Lee D. Murphy	2015-16 ?
1976-77 James N. Tansey	1996-97 Jerry Williams	2016-17 Anna Holder
1977-78 Robert Knight	1997-98 Lisa Sandifer	2017-18 Rachel McIntire
1978-79 Ed Wicks	1998-99 Paul Herbert Stanley	2018-19 Ashley Stewart
1979-80 Charles Sbravati	1999-00 Keith King	2019-20 Brandon L. Johnson

### Presidents of the MSCPA Northwest Chapter

2012-13 Phillip Carr	2015-16 Phillip Carr	2018-19 Allison A. Garner
2013-14 Phillip Carr	2016-17 Anna Langley	2019-20 Allison A. Garner
2014-15 Phillip Carr	2017-18 Anna Langley	

### Presidents of the MSCPA North Central Chapter

2012-13 Jeff Read	2015-16 Kim Caskey	2018-19 Clyde E. Herring
2013-14 Jennifer Usrey	2016-17 Shawn Mauldin	2019-20 Clyde E. Herring
2014-15 Kim Caskey	2017-18 Mark Vickers	

### Presidents of the MSCPA East Central Chapter

1972-73 John Sturdivant	1988-89 Lee Harris	2004-05 Inactive
1973-74 E. Howard Lamar	1989-90 Lee Harris	2005-06 Inactive
1974-75 Margaret Butler	1990-91 Charles E. Rea	2006-07 Inactive
1975-76 Wilbert B. Williams	1991-92 Reginald McDonald, Jr.	2007-08 Inactive
1976-77 Joe T. Middlebrook	1992-93 Charles E. Rea	2008-09 Inactive
1977-78 Randy J. Kemp	1993-94 Wyatt Webb	2009-10 Inactive
1978-79 Charles E. Rea	1994-95 Wyatt Webb	2010-11 Inactive
1979-80 Grady Coleman	1995-96 Wyatt Webb	2011-12 Inactive
1980-81 Mike Crosby	1996-97 Wyatt Webb	2012-13 Inactive
1981-82 William P. Elliott	1997-98 Keith Evans	2013-14 Kieth Evans
1982-83 G. Kelly Swain	1998-99 Inactive	2014-15 Keith Evans
1983-84 Keith E. Gaddis	1999-00 Inactive	2015-16 Keith Evans
1984-85 Wilbert B. Williams	2000-01 Inactive	2016-17 Albert Collins
1985-86 Phillip Brooks	2001-02 Inactive	2017-18 Albert Collins
1986-87 Edwin N. Stephens	2002-03 Inactive	2018-19 Albert Collins
1987-88 Gary James	2003-04 Inactive	2019-20 Pamela C. Steverson

## APPENDIX B

### CPA EXAM MEDAL WINNERS

The Society began a program in 1950 of awarding gold and silver medals to the candidates who achieved the highest and second highest grades on the CPA examination. In 1980, the bronze medal was added for the third highest grades.



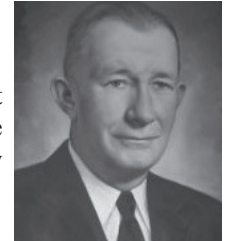
#### **Fred T. Neely Gold Medal**

In 1982, the gold medal award was named for Fred Tilden Neely, president of the MSCPA from 1941 to 1942. Neely also served as chair of the Mississippi State Board of Public Accountancy for 17 years.

Fred Tilden Neely,  
MSCPA president  
1941-42

#### **T. E. Lott Silver Medal**

The silver medal was named in 1984 for Thomas Edison Lott, Sr., past president of the Society (1936-1937). Lott also served as treasurer for the Mississippi State Board of Public Accountancy and managing partner for the T. E. Lott & Company CPA firm for 45 years.



Thomas Edison Lott, Sr.,  
MSCPA president 1936-37



#### **Silas M. Simmons Bronze Medal**

In 1985, the bronze medal was designated for Silas M. Simmons, MSCPA president from 1939-1940. Simmons passed the CPA exam in the first sitting and was awarded certificate number 118 on January 1, 1925.

Silas M. Simmons,  
MSCPA president  
1939-40

Except for the November 1954 medal winners, all of the Mississippi awardees had received their accounting education at colleges and universities. Interestingly, in 1955, about 34% of those passing the exam nationally did not hold anything above a high school diploma, according to D. P. Perry in *Standards of Education and Experience for Certified Public Accountants* (1956).

The MSCPA did not grant any medals in 2004, because that was the year that the CPA examination transitioned from a pencil-and-paper exam to a computerized exam. At the time, there were delays in getting scores. There was also a question of how to determine the awards, since the exam could be taken on demand rather than only twice a year.

Today, first-time passers are defined as candidates who pass each of the four parts after only one attempt, while also finishing them in the prescribed 18-month window. To determine contenders for exam medals, each candidate's scores from the four sections are summed, providing a total. The three highest totals are assigned the gold, silver, and bronze medals, respectively.

YEAR	GOLD MEDAL	SILVER MEDAL
May, 1950	Robert L. Alexander, Jr. University of Mississippi	Lawrence W. Curbo University of Mississippi
November, 1950	Charles W. Caldwell University of Mississippi	Pelham B. Molloy Mississippi State University
May, 1951	None awarded	Thomas W. Goodwin Mississippi State University
November 1951	Charles E. Witt University of Mississippi	Theodore E. Casey Mississippi State University
May, 1952	Thomas J. King Mississippi State University	Thomas L. Moss Harvard University
November, 1952	Willis J. Pardoe University of Mississippi	Horace A. Bradley University of Mississippi
May, 1953	John Meacham, Jr. University of Mississippi	Mary E. Tanner University of Minnesota
November, 1953	None awarded	None awarded
May, 1954	Hugh G. Bain University of Mississippi	None awarded



Fred Marshall Sutphen,  
Delta State University,  
May 1978 gold medal



Erma Sue Weldy, William  
Carey College, November  
1978 silver medal winner



Debby Howard Gray,  
Mississippi University for  
Women, May 1990 gold  
medal winner



William F. Taylor,  
University of Mississippi,  
November 1990 silver  
medal



Reginald Duane Bernard,  
Jackson State University,  
November 1992 bronze  
medal winner

## YEAR

November, 1954

May, 1955

November, 1955

May, 1956

November, 1956

May, 1957

November, 1957

May, 1958

November, 1958

May, 1959

November, 1959

May, 1960

November, 1960

May, 1961

November, 1961

May, 1962

November, 1962

May, 1963

November, 1963

May, 1964

November, 1964

May, 1965

November, 1965

May, 1966

November, 1966

May, 1967

November, 1967

## GOLD MEDAL

Wayne L. James

None awarded

Robert W. Shankle  
Mississippi State University

William A. Prince  
Mississippi State University

Richard F. Barksdale  
University of Florida

Clinton W. Walker, Jr.  
Mississippi State University

Walter M. Denny, Jr.  
University of Mississippi

None awarded

L. L. McAllister, Jr.  
University of Alabama

Henry G. Orsborn, Jr.  
University of Mississippi

None awarded

None awarded

T. E. Lott, Jr.  
Mississippi State University

Frederick D. Kenamond  
University of Southern Mississippi

None awarded

Whitten P. Windham  
University of Alabama

William G. Joyner  
University of Mississippi

James E. Glasscock  
University of Southern Mississippi

Murray L. Peavey  
University of Southern Mississippi

Albert B. Lum  
University of Mississippi

E. H. Krause, Jr.  
University of Southern Mississippi

None awarded

None awarded

James M. Green  
University of Southern Mississippi

George R. Rea, Jr.  
University of Alabama

Fred E. Bourn, Jr.  
University of Mississippi

Cecil C. Brown, Jr.  
University of Mississippi

## SILVER MEDAL

Herbert Wheeler

None awarded

Milton R. Hall  
University of Mississippi

T. T. Hurst  
University of Southern Mississippi

None awarded

Joe G. Montgomery  
University of Mississippi

Lewis A. Conerly  
Mississippi State University

None awarded

Thomas N. Harmond  
Mississippi State University

Jerry E. West  
University of Mississippi

None awarded

None awarded

None awarded

None awarded

None awarded

Milford D. Thomas  
Mississippi State University

Gayle Douglas Rayburn  
University of Mississippi

Roy S. Phillip, Jr.  
Mississippi State University

Bobby Dwain Dalton  
University of Mississippi

Dora R. Herring  
Mississippi State University

James M. Doherty  
University of Southern Mississippi

None awarded

None awarded

Larry Easley  
Delta State University

None awarded

Thomas S. Ford  
University of Mississippi

Russell S. Tarver  
University of Mississippi



<b>YEAR</b>	<b>GOLD MEDAL</b>	<b>SILVER MEDAL</b>
May, 1968	Fred G. Wilson University of Mississippi	None awarded
November, 1968	Jesse B. Tutor University of Mississippi	James R. Crockett University of Mississippi
May, 1969	Kenneth S. Pace, Jr. University of Mississippi	John Wilson Taylor University of Mississippi
November, 1969	Alan W. Perry University of Mississippi	Phillip J. Kolman, III University of Southern Mississippi Gary W. Patterson University of Mississippi
May, 1970	Jimmy Dale Dorris Mississippi College	William P. Dunning University of Southern Mississippi
November, 1970	Richard C. Adkerson Mississippi State University	Jimmy C. Crossland Mississippi State University
May, 1971	John O. Everett University of Southern Mississippi	Diane T. Pearson Delta State University
November, 1971	Ethel Anne Mitchener Mississippi State University	James B. Clement University of Southern Mississippi
May, 1972	James K. Dossett, Jr. Millsaps College	Lee W. Randall University of Mississippi
November, 1972	Lamar P. Chustz University of Mississippi	Charles W. Robertson Mississippi State University
May, 1973	Janice B. Baker Mississippi State University	Daniel L. Holland Mississippi State University
November, 1973	William T. Wilson Delta State University	Stephen M. Stewart University of Southern Mississippi
May, 1974	Sally Mary Taylor University of Mississippi	James Michael Booth University of Mississippi
November, 1974	Robert E. Robinson University of Southern Mississippi	William F. Furr University of Mississippi; Oscar H. Hartman Mississippi State University
May, 1975	William C. Drummond University of Mississippi	Betty D. Vanderford University of Mississippi
November, 1975	Hugh James Parker University of Southern Mississippi	David Otwell University of Southern Mississippi
May, 1976	William Eugene Magee New York University	Lentz Durel Gatlin, Jr. Mississippi State University
November, 1976	Claire Von Brooks	Sharon Kay Pepmiller Maloney Oklahoma State University
May, 1977	Wayne Charles Galloway University of Southern Mississippi	Bradford W. Rainey University of Mississippi
November, 1977	Michael Bert Thornton	Samuel T. Clinton University of Southern Mississippi
May, 1978	Fred Marshall Sutphen Delta State University	James Tucker Knight University of Mississippi
November, 1978	Brian Kleppinger Louisiana State University	Erma Sue Weldy William Carey College



Joshua Drew Edwards,  
Mississippi College, 2007  
gold medal winner



Laura Heather Gillen-  
water, Millsaps College,  
2012 gold medal winner



Stephen Broome,  
University of Southern  
Mississippi, 2016 silver  
medal winner



Harrison K. Edwards,  
University of Mississippi,  
2017 bronze medal  
winner



Jason Morgan,  
Mississippi State  
University, 2018 gold  
medal winner

May, 1979	Charles Manton Broad, Jr. Mississippi College	Jimmie Reed Sledge, Jr. University of Mississippi
November, 1979	John Mitchell Ford, Jr.	Catherine Marie Delmas University of South Alabama

YEAR	GOLD MEDAL	SILVER MEDAL	BRONZE MEDAL
May, 1980	Ronnie Joe Griffin San Diego State University	Jinnie Thrasher Boyd Mississippi College	George Galloway Griffin, III Mississippi State University
November, 1980	Paul Jennings Mitchell, Jr. Georgia State University	Thomas Leroy Gilreath Mississippi State University	Diana Sue Eaton University of Tulsa
May, 1981	Kurt Geoffrey Kenyon Mississippi College; Ronald Teitlebaum University of Denver	Gay Gray Moss Mississippi State University	None awarded
November, 1981	Mark Quentin Partin University of Mississippi	Gilbert Charles Van Loon University of Southern Mississippi	Judith Marie Morell Memphis State University
May, 1982	Barbara Brumbley Scoggin University of Southern Mississippi	Roland Otto Burns, Jr. University of Mississippi	Jimmy Charles Luke Mississippi State University
November, 1982	Alice Burns McAdams Mississippi College	Angela Parks Reed University of Alabama	Steve Kelvin Sessums University of Southern Mississippi
May, 1983	Roderick Burl Posey Oklahoma State University	John Douglas Scott Mississippi State University	Jamie Shackelford Bledsoe
November, 1983	Miriam G. Chavez University of Southern Mississippi	Deanie Ellen Jones	Jane E. House Indiana University
May, 1984	Carolyn Jean McKay University of Mississippi	Kathy Anita Pigg Mississippi State University	Karen Kay Slawson Mississippi College
November, 1984	Rhonda D. Anderson University of Southern Mississippi	Karen S. Bell University of Southern Mississippi	Kenneth D. McKeown University of Southern Mississippi
May, 1985	Eleanor Haag Smith Mississippi College	Patricia Parrott Polk Mississippi College	Steven Terry Page University of Southern Mississippi
November, 1985	Linda Perkins Duckworth Middle Tennessee University	Sherry A. Sullivan University of Mississippi	Julia Dixon Reeves Leggett University of Southern Mississippi
May, 1986	Karen K. Griffis University of Southern Mississippi	Troy Anthony Moore Mississippi College	Anthony Wayne Varnon Mississippi State University
November, 1986	Lynn Handley Carver University of Mississippi	Cynthia Jones Mallette Southeastern Louisiana University; and Donna Karen Stepp University of Mississippi	None awarded
May, 1987	Kenneth H. Bridges University of Alabama	John Bracy Beard University of Mississippi	Angela Dawn Cook University of Mississippi
November, 1987	Judith Lynn Abendschein University of Southern Mississippi	Kimberly C. Reid	Julia Elizabeth Johnson
May, 1988	John Richard Williams University of Mississippi	Linda Hooper Feibelman Mississippi College	Teresa Gail Salsman Mississippi College
November, 1988	Robert D. Miller	Lynn Alexander Bainbridge	Nancy J. Grant
May, 1989	Louellia Renee Winder Smith Southeastern Louisiana University	Michael Joseph Scribner University of Mississippi	Jackie A. Oppie University of Southern Mississippi
November, 1989	Danial Wayne Smith University of Southern Mississippi	Walter James Lee, Jr. University of Southern Mississippi	Allison Lou Phillips University of Mississippi

May, 1990	Debby Howard Gray Mississippi University for Women	Mary Frances Patton University of Mississippi	Susan Renee Greenlee University of Southern Mississippi
November, 1990	Mark H. Hooker University of Southern Mississippi	William F. Taylor University of Mississippi	Steven E. Hines University of Missouri
May, 1991	Allen Jerome Misner University of Southern Mississippi	Timothy Andrew Morgan University of Mississippi	Mandy M. Buckley University of Southern Mississippi
November, 1991	Monique W. Chaix University of Southern Mississippi	Gerald Grant Monroe University of Mississippi	Anthony J. Palazzo, II University of Southern Mississippi
May, 1992	Lynn Marie McDown University of Southern Mississippi	Wayne L. Williams	Myra L. Byrd University of Mississippi
November, 1992	Christopher Edward Dietrick University of Alabama	Bethany Dalton Bruce University of Mississippi	Reginald Duane Bernard Jackson State University
May, 1993	Richard Paul Campbell University of Mississippi	Brian Keith Roberson University of Mississippi	Robert C. Whitley University of Mississippi
November, 1993	Elizabeth L. Broome University of Mississippi	Susan Mary Veglia University of Southern Mississippi	Cathy W. Walker University of Southern Mississippi
May, 1994	Thomas Kelly Turnipseed	Harold E. Edwards University of Mississippi	Wallace Mark Wilder University of Mississippi
November, 1994	Penny Lee Holloway	Michelle Comer Coughlin University of Mississippi	Aaron F. DeSouza University of Southern Mississippi
May, 1995	David Alexander Gibbs Mississippi State University	Mari Champlin Scott Millsaps College	None awarded
November, 1995	Kimberly Marmalich University of Southern Mississippi	Rufus Mock Millsaps College	Michael Tolleson Mississippi State University
May, 1996	Robin Lee Wakefield University of Mississippi	Bradley Lamar Kennedy University of Mississippi	None awarded
November, 1996	Maybelle Dobbs Dove University of Mississippi	Kwang Nam Edeker, Jr. Mississippi College	Milton Curtis Neyman Mississippi State University
May, 1997	Lance A. Hack	Sewon O Mississippi State University	Robert B. Jones
November, 1997	James Kenneth Burns Mississippi State University	Troy James Pritchett, Jr. University of Alabama	Lisa Anna Dillingham
May, 1998	Sally C. Harvey Mississippi State University	Joseph P. Sullivan	None awarded
November, 1998	Penny Renee Wood University of Mississippi	Jamie Michael Pourciaux Christian Brothers University	William R. Hennessey University of Southern Mississippi
May, 1999	Jiong Liu	Thomas Wierimaa Tulane University	Tracy Kent Emery Mississippi University for Women
November, 1999	Nina Srinivas Collum Mississippi State University	Mia Dawn Eleuterius University of Alabama	Charles C. Addington, III Millsaps College
May, 2000	Dodds Murray Dehmer University of Mississippi	Richard Carlton James University of Mississippi	William Everette Davis Mississippi State University
November, 2000	Hollie A. Caldwell University of Southern Mississippi	Rachel Mills Kirkland	Courtney Neff Williams Mississippi College
May, 2001	Stacy Elizabeth Koon University of Mississippi	Doyle Allen Robbins	Brett Wayne Sanders



November, 2001	Beverly Sue Pogue Millsaps College	Xiaoying Wang Mississippi State University	Vondia Michelle Godlewski University of Southern Mississippi
May, 2002	John Boswell Nichols University of Mississippi	Howard Riley Nelson Mississippi State University	Bradley Arnold Kadue University of Mississippi
November, 2002	Mary Beth Mayer University of Mississippi	Warren Phillip Ladner Mississippi State University	Christopher Peyton Atchley University of Mississippi
May, 2003	Karen Clark Swain	Kimberley S. Rogers University of Mississippi;	None awarded
November, 2003	John Robert Weatherford Mississippi State University	Michael Ellis Britton University of Georgia	Jennifer Ann Bell University of Southern Mississippi
2004	NO AWARDS GIVEN		
2005	Kent Wade Raulston University of Southern Mississippi	Zian Chen Millsaps College	John Harvey Putman Mississippi State University
2006	Julie Ann Powell	James Issac Byrd University of Mississippi	Corey Steven Cagle University of Mississippi
2007	Joshua Drew Edwards Mississippi College	Kristen Harris Thorne Mississippi State University	Wilkins M. Crawford Jr. Mississippi State University
2008	Jonathan Brent Boutwell	Yanlin Gao University of Southern Mississippi	Matthew Gartin Ferrell Mississippi State University
2009	Jonathon E. Barnett Mississippi State University	Brandi Lauren Holley University of Mississippi; and Jessica Brooke Pierce University of Southern Mississippi	Perry C. Rackley Mississippi State University; and Allison Amanda Wilson Mississippi State University
2010	Katherine Marie Cliburn University of Mississippi	Heather Clearman Espey Mississippi State University	Jason Lamar Hutton Mississippi State University
2011	John Samuel Irving University of Mississippi	Stuart Lee Southwell	Jonathan Andrew Chapman University of Mississippi
2012	Laura Heather Gillenwater Millsaps College	Jennifer A. Corbitt	Daniel Safley Reynolds University of Mississippi
2013	Amber Taylor Cole University of Southern Mississippi	Melinda Bruscato University of Mississippi	Jordan R. Church University of Southern Mississippi
2014	Oscar F. Leal University of Southern Mississippi	Hannah E. Hurt Mississippi College	Bradley Applewhite University of Mississippi
2015	Aaron Moeller University of Mississippi	Rachna Prakash University of Mississippi	Allen Tyler Morgan Mississippi State University
2016	Bradley Floore University of Southern Mississippi	Stephen Broome University of Southern Mississippi	Carolyn Bright University of Mississippi
2017	Joseph A. Rebentisch University of Mississippi	Reagan Huey Stovall University of Mississippi	Harrison K. Edwards University of Mississippi
2018	Jason Morgan Mississippi State University	Jordan B. McInnis University of Mississippi	Zachary Pearson University of Mississippi
2019	Kellie A. Shannon University of Mississippi	James Henry Brown, III Millsaps College; and John Michael Francone University of Mississippi.	John Clayton Nelson University of Mississippi

## APPENDIX C

### OUTSTANDING EDUCATOR RECIPIENTS

*There is an old saying that if you don't know where you are going, any path will get you there, and to see where you are going you have to look back to see where you have been, and only then look forward to see where that road leads.*

*—Dora R. Herring, CPA, 2005; First Female MSCPA Chairman, 1990-1991*

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The Outstanding Educator program was instituted to recognize full-time college accounting educators who are making significant contributions to accounting education as teachers and through involvement in the accounting profession. Selections of recipients are made by the Awards, Education & Scholarships Committee.

#### List of Outstanding Educators by Year

1987, Charles Taylor, University of Mississippi	1998, Dale Flesher, University of Mississippi	2010, Stanley J. Clark, University of Southern Mississippi
1988, Dora Herring, Mississippi State University	1999, John P. Quon, Delta State University	2011, Rick Elam, University of Mississippi
1989, Jerold J. Morgan, University of Southern Mississippi	2000, Quinton Booker, Jackson State University	2012, Jacqueline G. Jones, Mississippi College
1990, Eugene Peery, University of Mississippi	2001, Clyde Herring, Mississippi State University	2013, Patricia P. Munn, University of Southern Mississippi
1991, James E. Dear, University of Southern Mississippi	2002, Jerry G. King, University of Southern Mississippi	2014, Frances M. McNair, Mississippi State University
1992, Zoel Daughtrey, Mississippi State University	2003, Steve C. Wells, Alcorn State University	2015, Kimberly G. Burke, Millsaps College
1993, James W. Davis, University of Mississippi	2004, Larry Lofton, Hinds Community College	2016, Morris H. Stocks, University of Mississippi
1994, Edward Milam, Mississippi State University	2005, James Crockett, University of Southern Mississippi	2017, Rick Bedwell, Jones County Junior College
1995, Tonya Flesher, University of Mississippi	2006, W. Mark Wilder, University of Mississippi	2018, Gwen Pate, University of Southern Mississippi
1996, None awarded	2007, Mark W. Lehman, Mississippi State University	2019, Henry Thomas, Jackson State University
1997, Paul Torres, University of Southern Mississippi	2008, Sandra Parks, Mississippi College	2020, Angela Pannell, Mississippi State University
	2009, Roderick Posey, University of Southern Mississippi	



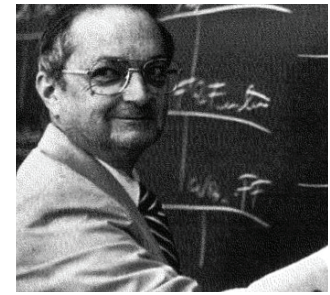
Charles Taylor, University of Mississippi, first Outstanding Educator recipient, 1987



Dora Herring, Mississippi State University, 1988



Jerold J. Morgan, University of Southern Mississippi, 1989



Eugene Peery, University of Mississippi, 1990



James E. Dear, University of Southern Mississippi, 1991



Zoel Daughtrey, Mississippi State University, 1992



James W. Davis, University of Mississippi, 1993



Edward Milam, Mississippi State University, 1994



Tonya Flesher, University of Mississippi, 1995



Paul Torres, University of Southern Mississippi, 1997



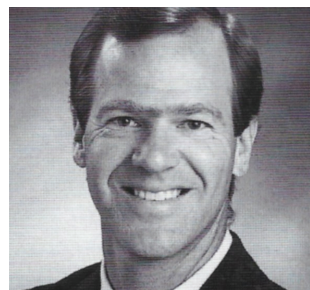
Dale Flesher, University of Mississippi, 1998



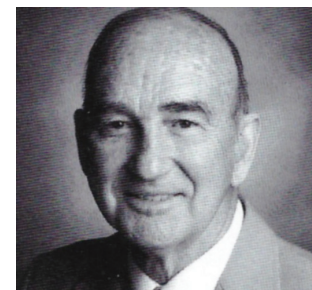
John P. Quon, Delta State University, 1999



Quinton Booker, Jackson State University, 2000



Clyde Herring, Mississippi State University, 2001



Jerry G. King, University of Southern Mississippi, 2002

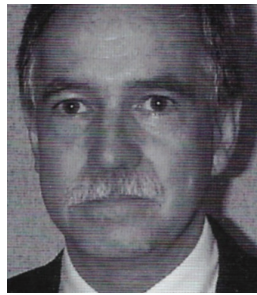


Steve C. Wells, Alcorn State University, 2003





Larry Lofton,  
Hinds Community College, 2004



James Crockett,  
University of Southern Mississippi,  
2005



W. Mark Wilder,  
University of Mississippi, 2006



Mark W. Lehman,  
Mississippi State University, 2007



Sandra Parks,  
Mississippi College, 2008



Roderick Posey,  
University of Southern Mississippi,  
2009



Stanley J. Clark,  
University of Southern Mississippi,  
2010



Rick Elam,  
University of Mississippi, 2011



Jacqueline G. Jones,  
Mississippi College, 2012



Patricia P. Munn,  
University of Southern Mississippi,  
2013



Frances M. McNair,  
Mississippi State University, 2014



Kimberly G. Burke,  
Millsaps College, 2015



Morris H. Stocks,  
University of Mississippi, 2016



Rick Bedwell,  
Jones County Junior College,  
2017



Gwen Pate,  
University of Southern Mississippi,  
2018



Henry Thomas,  
Jackson State University, 2019



Angela Pannell, Mississippi State University, 2020

## APPENDIX D

### MSCPA PUBLIC SERVICE AWARD RECIPIENTS

*When an opportunity for any sort of public service is presented to an accountant, he should take advantage of it and do the best job possible for his own benefit and for that of his profession. Many people still have no clear idea of what an accountant is and what he can do. One of the best and most effective ways of showing the public what the abilities and training of an accountant stand for is for the accountant to do some work for the public which will attract some public notice.... No amount of printed or spoken information can be as effective as the example of trained and capable members of the profession doing a public job suited to their abilities in the best possible way.*

*—Maurice Peloubet, CPA, 1948, in a speech before the New Jersey Society of CPAs.*

Public accountants have a duty to their profession, and to the general public. The profession itself, through the actions of its members, can help shape society. For this reason, the MSCPA established an annual Public Service Award in 1983. The recipients of this award, listed below, are those CPAs in the state who have contributed the most to their hometowns and the State of Mississippi.

#### Listed by Year, Public Service Award Recipients

1983 Eddie A. DeMiller	1996 Rhyne E. Neubert	2009 Deborah Parrish Barrett
1984 Thomas (Tommy) E. Lott, Jr.	1997 Jimmy E. Burkes	2010 William L. Eubank, Jr.
1985 Jimmie O'Neil	1998 Thomas A. Ross, Jr.	2011 Paul E. Rogers
1986 None awarded	1999 Bob Neal (Presented Posthumously)	2012 Knox W. Ross, Jr.
1987 Ardis Russell	2000 Bill Rush Mosby, Jr.	2013 Jon C. Turner
1988 Gerald Piltz	2001 Cecil Brown	2014 Bennett M. (Benny) Jeansonne
1989 Herman Gray	2002 Anthony (Tony) L. Huffman	2015 Richard G. Topp
1990 William Neal	2003 Jobie T. Melton, Jr.	2016 Donald McWilliams
1991 Griff Alford	2004 Charles P. Rafferty	2017 Olivia B. Host
1992 Paul Breazeale	2005 Thomas J. (Tom) Buckley	2018 Harold G. Corbin
1993 Ken Kennedy	2006 Thomas A. Byrne, Jr.	2019 Charles Lindsay
1994 Russell Hawkins	2007 Betty Lou Reeves	
1995 Jerry Levens	2008 R. Roy Ward	





Edward A. DeMiller, Jr.,  
first Public Service Award, 1983



Thomas (Tommy) E. Lott, Jr., 1984



Jimmie M. O'Neil, 1985



Ardis D. Russell, 1987



Gerald Piltz, 1988



Herman Gray, 1989



William P. Neal, 1990



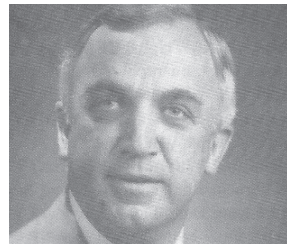
E. Griffin Alford, 1991



Paul V. Breazeale, 1992



J. H. "Ken" Kennedy, 1993



Russell E. Hawkins, 1994



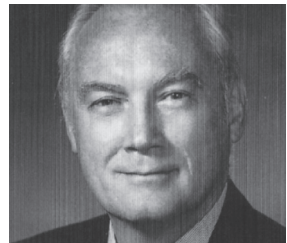
Jerry Levens, 1995



Rhyme E. Neubert, 1996



Jimmy E. Burkes, 1997



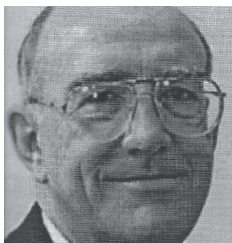
Thomas A. Ross, Jr., 1998

**Public Service Award  
Honors Bob Neal**

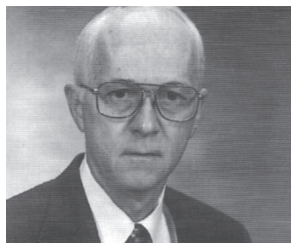
The MSCPA Public Service Award Committee has selected the late Bob Neal of Cleveland to receive the 1999 Public Service Award.

Neal, who died in February of 1998, will be honored during the Annual Business Meeting on Saturday, June 26 at the Sandestin Resort. Winners of the Public Service Awards at the State level are also recognized at the national level.

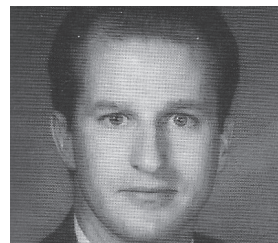
Bob Neal, 1999



Bill Rush Mosby, Jr., 2000



Cecil Brown, 2001



Anthony (Tony) L. Huffman, 2002



Jobie T. Melton, Jr., 2003





Charles P. Rafferty,  
Public Service Award 2004



Thomas J. (Tom) Buckley,  
Public Service Award 2005



Thomas A. Byrne, Jr.,  
Public Service Award 2006



Betty Lou Reeves,  
Public Service Award 2007



R. Roy Ward, 2008



Deborah Parrish Barrett, 2009



William L. Eubank, Jr., 2010



Paul E. Rogers, 2011



Knox W. Ross, Jr., 2012



Jon C. Turner, 2013



Bennett M. (Benny) Jeansonne,  
2014



Richard G. Topp, 2015



Donald McWilliams, 2016



Olivia B. Host, 2017



Harold G. Corbin, 2018



Charles Lindsay, 2019

## APPENDIX E

### RISING STAR AWARD RECIPIENTS

The Rising Star Award, established in 2015 by the MSCPA Board of Governors, recognizes an outstanding young CPA in Mississippi who demonstrated exemplary leadership skills and involvement in the MSCPA, the accounting profession, and/or their communities. Recipients must be age 40 or under, a current or past member of the Young CPA Network, and a member of the MSCPA. These individuals have demonstrated a commitment to the profession by leadership in the Network and MSCPA activities such as committees, local chapters, or the Board.

#### Listed by Year, Rising Star Award Winner

2019, Julia Jesuit  
Horne LLP

2016, Robert (Rob) D. King, Jr.  
The Koerber Company, PA

2018, Kimberly Williams  
Medical Management Services

2015, Wilkins (Wil) M. Crawford  
BKD, Jackson

2017, Josh Norris  
Corken & Norris, CPA, PA;  
LeFleur Financial



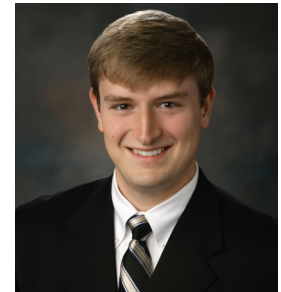
Julia Jesuit,  
2019



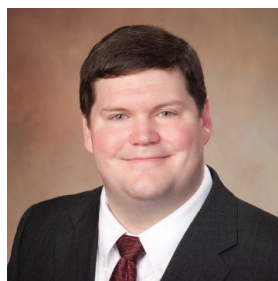
Kimberly Williams,  
2018



Josh Norris,  
2017



Robert (Rob) D. King, Jr.,  
2016



Wilkins (Wil) M. Crawford,  
first recipient of Rising Star Award,  
2015



## YOUNG CPA NETWORK PRESIDENTS

The Young CPA Network within the MSCPA has been active since 2009. The MSCPA Young CPA Network is a group designed to help young MSCPA members establish connections with other aspiring professionals, exchange ideas, and grow in their careers. Network discussions are geared toward professionals ages 35 and under, or those within the first five years of becoming a CPA. The Young CPA Network hosts social events and a Young CPA Conference for CPE credits each year allowing members to connect with peers. The Network also takes an active role in promoting the CPA profession among students.

**Listed below are the presidents of the Young CPA Network.**

<b>Year</b>	<b>President</b>
2020-2021	Jack Kaler
2019-2020	Shannon Adams
2018-2019	Lydia Windham
2017-2018	Allison Garner
2016-2017	Kimberly Williams
2015-2016	Ryan Wingfield
2014-2015	Allison Wilson
2013-2014	Daniel Scarbrough
2012-2013	Wilkins (Wil) M. Crawford
2011-2012	Jonathan Hagood
2009-2011	Melanie Hamel



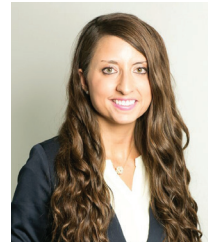
Jack Kaler,  
VP/President-Elect  
2020-2021



Shannon Adams,  
2019-2020



Lydia Windham,  
2018-2019



Allison Garner,  
2017-2018



Kimberly Williams,  
2016-2017



Ryan Wingfield,  
2015-2016



Allison Wilson,  
2014-2015



Daniel Scarbrough,  
2013-2014



Wilkins M. Crawford,  
2012-2013



Jonathan Hagood,  
2011-2012



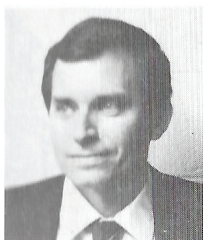
Melanie Hamel, First  
President of Young CPA  
Network, 2009-2011



## APPENDIX F

### EDUCATIONAL FOUNDATION SCHOLARSHIP RECIPIENTS

#### Undergraduate Scholarship Recipients



John Cox, Chairman of the Awards, Education and Scholarship Committee in 1982.

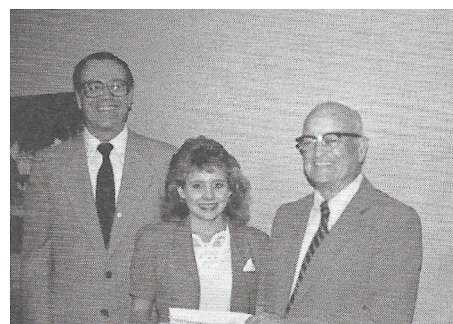
The Foundation was started in 1972 by Rhyne Neubert, who oversaw the funds until 2016. Funds were used to pay for CPA exam medals. John Cox, a CPA from Mendenhall, chairman of the Awards, Education, and Scholarships Committee, led an effort in 1982 to solicit funds to endow scholarships to senior accounting students in Mississippi schools awarding accounting degrees. In 1983, the first undergraduate scholarships were awarded from the Education Foundation. Mississippi residents attending Mississippi accounting-degree-awarding-schools were eligible for these financial grants.

Beginning in 1984, one student was designated the “Hamp King” scholarship recipient. W. Hampton “Hamp” King served as the State Auditor of Mississippi from 1964-1984. He was the first certified public accountant (CPA) ever elected to this post. He was also the first Mississippian and the first CPA elected president of the National Association of State Auditors, Comptrollers and Treasurers. The Hamp King distinction was awarded to the applicant who was deemed to have the best combination of grade point average, extra-curricular activities, essay, and appearance of genuine interest in the field of accounting. Students who received the Hamp King distinction are highlighted in bold and designated with an asterisk (\*). In addition to the Foundation’s scholarship, many of the Hamp King recipients received additional funds from the Mississippi Tax Institute.

Year	Student	School
2019	Scott T. Keys	Alcorn State University
	Derrell Joel Bilsky	Delta State University
	Roxie Brown	Jackson State University
	<b>*Ethan Lange Emory</b>	<b>Millsaps College</b>
	Kristina A. Williams	Mississippi College
	Matthew B. Ferris	Mississippi State University
	Jacob W. Thomas	Mississippi University for Women
	Joseph A. Katool, Jr.	University of Mississippi
	Kayla Jo Martin	University of Southern Mississippi
2018	<b>*Marshal Salley</b>	<b>Delta State University</b>
	Breonna Dear	Jackson State University
	Rebecca Falls	Millsaps College
	Abigail Bacot Fraley	Mississippi College
	Fatima Lucia Bracamonte	Mississippi State University
	Arielle Marie Dauber	Mississippi University for Women
	Jeremy Lockhart	Mississippi Valley State University
	Carl Upton	University of Mississippi
	Jenna Van Dan	University of Southern Mississippi
	Seth Murphy Lawrence	William-Carey College
2017	Patrick G. Herbert, Jr.	Alcorn State University
	Cedenia L. Reed	Belhaven University
	Mary Katelyn Harris	Delta State University
	<b>*Christopher Brown</b>	<b>Jackson State University</b>
	Erica Joyce Berg	Millsaps College
	Pace Boettcher	Mississippi College
	Anna Elizabeth Ford	Mississippi State University



Dr. James Davis, MSCPA president, presents W. Hampton “Hamp” King a plaque during the 1984 banquet in appreciation of Mr. King’s many years of service as Mississippi State Auditor.



Sonya Lynn McDonald (center) is presented the first Hamp King Scholarship in 1984 by Mr. W. Hampton King (right) as Gerald Lee (left), Mississippi College Dean of the School of Business, observes.



James Martin,  
Belhaven University,  
2016 undergraduate  
scholarship winner



Meredith Keeton,  
Belhaven University,  
2014 Hamp King  
scholarship winner

	Meng Yan Wu Kathryn E. Whitman Kirkland McCarty	Mississippi University for Women University of Mississippi University of Southern Mississippi
2016	<b>*James Martin</b> Shelly Barrett James Griffin Annie Young Kassidy Rice Haley Sutton Peyton Lee Kyana Williams Jacob Munn Nina Bellipanni Marion Dickson	<b>Belhaven University</b> Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi William-Carey College
2015	Maurice Rheim Harris Karin Leigh Skelton Kristin Yvonne Swarek Shani Anika Walker Joseph Hunter Coleman Anthony Noel Risher Ashley Nicole Briscoe Vernon Wesley Hulett Arieal Tameka Jordan Zachary Lane Wilson <b>*Bradley Floore</b> Devora Dan'iel Allen	Alcorn State University Belhaven University Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi <b>University of Southern Mississippi</b> William-Carey College
2014	<b>*Meredith Keeton</b> Jeremy Hughes Dominique A. Robinson Kenneth O. Stewart Jessie David Shields Russell Bennett Goodman Brandon Bonner Granderson Givens Erika E. Robinson Caitlin Dormody	<b>Belhaven University</b> Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi
2013	Nguyen Hong Virginia Adams <b>*Dexter Nix</b> Lauren Hamilton Lindsey Janous Mallory McVay Sydney Bramlett Jessica Whittington Stella McIver	Belhaven University Delta State University <b>Jackson State University</b> Mississippi College Mississippi State University Mississippi University for Women University of Mississippi University of Southern Mississippi William-Carey College
2012	Lisa Ann Smitherman Trista De'Nel Demby John Thomas Newell Briana Michele Ricker <b>*Kevin Warren</b> Lydia Best Benjamin Gaither Sigman	Delta State University Jackson State University Millsaps College Mississippi College <b>Mississippi State University</b> Mississippi University for Women University of Mississippi

	Jason Tyler Babington	University of Southern Mississippi
2011	Virginia Anderson Cathleen Williams Chelsey Beak <b>*Allen Morgan</b> Thomas Webb Paden Paterson Clarissa Mitchell Christopher Self	Delta State University Jackson State University Mississippi College <b>Mississippi State University</b> Mississippi University for Women University of Mississippi University of Southern Mississippi William-Carey College
2010	Katherine Stroup Latoya Robinson <b>*Sarah Hartzog</b> Lindsey Vowell Lindsey Jacks Lauren Grant Troy Sewell Robert Clark Jonathan Foltz Haley Randall	Delta State University Jackson State University <b>Millsaps College</b> Mississippi College Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi William-Carey College
2009	Elizabeth Ann Youngblood Shayla Sa'briel Harris <b>*Julia Raye Jesuit</b> Virginia Lois Carpenter Patricia Diane Commarato Christopher Drew Edwards Holly C. Grames	Delta State University Jackson State University <b>Millsaps College</b> Mississippi College Mississippi State University University of Mississippi University of Southern Mississippi
2008	Marina Gray Karishma Patel Nakia Stewart Kelcie Messer <b>*Dana Apperson</b> Katie Sinclair James Strong Joshua Norris Sarah Speed Andrea Boyer	Belhaven University Delta State University Jackson State University Mississippi College <b>Mississippi State University</b> Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi William-Carey College
2007	William Ryan Pllum Kevin Terrell Wilkerson Daniel Sloan Holley <b>*J. Taylor Clemmer</b> Micheal Corey Hancock Megan Claire Cook Shana Ryan Horne Timothy Wayne Ellis. Jr. Carrie Grace Ishee Deborah Jo Ledbetter	Delta State University Jackson State University Millsaps College <b>Mississippi College</b> Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi William-Carey College
2006	<b>*Erin Elaine Meador</b> Michelle Lenese Williams Kimberly Latrice Henry Amy Nichole Wilkerson Jonathan Brent Boutwell	<b>Delta State University</b> Jackson State University Millsaps College Mississippi College Mississippi State University



Christopher Self,  
William-Carey College,  
2011 undergraduate  
scholarship winner



Erin Elaine Meador, Delta  
State University, 2006  
undergraduate scholar-  
ship winner





Kimberly Latrice Henry,  
Millsaps, 2006 under-  
graduate scholarship  
winner



Kyana Williams,  
Mississippi Valley State  
University,  
2016 undergraduate  
scholarship winner

	April Holder McDill David Wesley Mockbee Daniel Adam Lewis	Mississippi University for Women University of Mississippi William-Carey College
2005	James J. Davis, III Leon Calvin Bland, Jr. Christina Ann Baggett Dana Olevia Diagre Farrah Ann Robinson-Day Tabatha L. Skelton Ashley E. Jennings <b>*Daniel B. Lambert</b>	Delta State University Jackson State University Mississippi College Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi <b>University of Southern Mississippi</b>
2004	Natalie Kay Feaster Roshanda Nichole Pittman Jillian Leigh Compton Joseph Kaleb Deese Samantha Marie Baker James Andrew Galloway <b>*Julie Michelle Keen</b>	Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University University of Mississippi <b>University of Southern Mississippi</b>
2003	Kapka Elenkov Lacy Walker <b>*Tenecia Miller</b> Seth R. Gouget Rebekah Waterbury Joseph B. Babb Kimberly Pierce Sonia Reddicks Eric J. Elkins Valeria C. Holt	Belhaven University Delta State University <b>Jackson State University</b> Millsaps College Mississippi College Mississippi State University Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi
2002	Paul David Moore Jennifer Marie Hill Crystal Johnnese Brinson Robert Anthony Argo Kesha Mirano Beard <b>*Stacey Loren Wong</b> Brittney Lynn Lee Cheryl Jamease Gardner Christiana Lynn McLeod Kent Wade Raulston	Belhaven University Delta State University Jackson State University Millsaps College Mississippi College <b>Mississippi State University</b> Mississippi University for Women Mississippi Valley State University University of Mississippi University of Southern Mississippi
2001	Rhonda Lynn Burns Kimberly Dawn Aven Brandye Vanessa Scott Irene Sage Byrd Ceejaye Elizabeth Sneddon LaMeeka Queana Eskridge Stuart Neal Bennett Stacy Alison Thompson <b>*Faith Marie Fugate</b>	Belhaven University Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University Mississippi University for Women University of Mississippi <b>University of Southern Mississippi</b>
2000	Christina Boatner Harris Jami Rene Schrader Ashley Nicole Wicks Lindsey Nicole May	Belhaven University Delta State University Jackson State University Millsaps College

**\*Van Brooks Poole**

Katie Marie McLeod  
Andrea Marie Mitchell  
Gina Kay Moss  
Brianna Nicole Landry

**Mississippi College**

Mississippi State University  
Mississippi University for Women  
University of Mississippi  
University of Southern Mississippi

1999 Gehnee Alisha Lawson  
**\*David E. Hawks**  
Elisha Cheron Campbell  
Mary B. Lambdin  
V. Glenn Morris  
Matthew Douglas Woods  
Benita Lee Holliman  
Robin Kaye Hill  
Laurie Morgan Gore  
Jacqueline Barksdale Moak  
Lydia Jefcoat Wilson

Belhaven University  
**Delta State University**  
Jackson State University  
Millsaps College  
Mississippi College  
Mississippi State University  
Mississippi University for Women  
Mississippi Valley State University  
University of Mississippi  
University of Southern Mississippi  
William-Carey College

1998 Tracie Lynn Nyiri  
Kelly McLaurin Shook  
Andrea Deer-Radcliff  
Dale Britt Mendoza  
Angela Rachelle Moak  
**\*Corie Elizabeth Tuthill**  
Evelyn Rische' Brown  
Jeremy Brian Griffin  
Bufkin Alyse King

Belhaven University  
Delta State University  
Jackson State University  
Millsaps College  
Mississippi College  
**Mississippi State University**  
Mississippi University for Women  
University of Mississippi  
University of Southern Mississippi

1997 Tonya Michelle Champion  
La'Tiffany Shantele Brady  
Quandice Jatton Taylor  
Michele Dawn Biegel  
Dana Michele Collins  
Cindy Kay Fox  
Latunja Fields  
Jessica Erin Sullivan  
**\*Lori Lynn Hill**

Belhaven University  
Delta State University  
Jackson State University  
Millsaps College  
Mississippi College  
Mississippi State University  
Mississippi University for Women  
University of Mississippi  
**University of Southern Mississippi**

1996 Wendy Louise Nettles  
Ricky Alan Moody  
Sonda Tarsha Nelson  
Natalie Rae Gilbert  
Karon F. Berry  
**\*Laura Denise Rea**  
Lisa Ann Helgeson  
Amy Michelle Greer  
Kyle David Magee

Belhaven University  
Delta State University  
Jackson State University  
Millsaps College  
Mississippi College  
**Mississippi State University**  
Mississippi University for Women  
University of Mississippi  
University of Southern Mississippi

1995 L. Renee Landrum  
Regina A. McCool  
Alexi T. McField  
Kelly Liane Merriman  
Carey David Allen  
Jonathan David Kimbriel  
Dorothy Lucille Morgan  
Hope Mathis Wilkerson  
**\*Johnny Eric Pearce**

Belhaven University  
Delta State University  
Jackson State University  
Millsaps College  
Mississippi College  
Mississippi State University  
Mississippi University for Women  
University of Mississippi  
**University of Southern Mississippi**



Marshal Salley, Delta State University, 2018 Hamp King scholarship winner



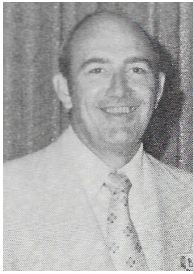
Patrick G. Herbert, Jr., Alcorn State University, 2017 undergraduate scholarship winner

1994	Laurie Vincent James Mathews Tanya Gillespie Lamar Howard, III Kwang Edeker Stephanie Wallace <b>*Cynthia Cook</b> Michael Gilliland Kenneth Hunsucker	Belhaven University Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University <b>Mississippi University for Women</b> University of Mississippi University of Southern Mississippi
1993	Lauren Catherine Flach Christy R. Herrington Grace H. Tate Angela Russell Williams Lois J. Senger Amy Kathryn Herrington Debra P. George <b>*Ricky Pharris Livingston</b> Davin Wayne Williams	Belhaven University Delta State University Jackson State University Millsaps College Mississippi College Mississippi State University Mississippi University for Women <b>University of Mississippi</b> University of Southern Mississippi
1992	<b>*Marcella Leigh Penton</b> Denise Arlene Boykin Evelyn Beier Elizabeth Ann Moore Catherine Lester Kristin Renea Bost Ira P. Tillman Lisa Marie Womack Terry Lynn Ferguson	<b>Belhaven University</b> University of Southern Mississippi Millsaps College Mississippi University for Women University of Mississippi Delta State University Jackson State University Mississippi College Mississippi State University
1991	Michelle Otts Bailey <b>*Reginald Duane Bernard</b> Amy Lytton Stubbs Tammy Lynn Little Lauri Elizabeth Boyd Denise Ruth Sibley Michael Wilson Miller Elizabeth L. Broom	Delta State University <b>Jackson State University</b> Millsaps College Mississippi College Mississippi State University Mississippi University for Women University of Mississippi University of Southern Mississippi
1990	Kimberly K. Clements Wendy Carol Jackson Kathryn Ann Gunter Rebecca Neal Troy Baldwin and Suzanne Biggers Kellie Renea King Mark C. Odom <b>*Melissa A. Hudson</b>	Belhaven University Delta State University Millsaps College Mississippi College  Mississippi State University Mississippi University for Women University of Mississippi <b>University of Southern Mississippi</b>
1989	Beverly Kay Vignery Errick Martin Ruffin Augustus Addison Dulaney Tonya Young Douglas Wise <b>*Kimberly Ione Connell</b> Herman Mallory Caldwell	Millsaps College Jackson State University Mississippi College Mississippi State University University of Southern Mississippi <b>Delta State University</b> University of Mississippi



1988	<b>*Shannon Kelly Philio</b> Kim Elizabeth Easley Norfray Wilson Walter James Lee, Jr. Dennis John Hogben Jane Leann Wheeless Lowell Sterling Wilson Kenneth Lee Redford	<b>Mississippi State University</b> University of Mississippi Jackson State University University of Southern Mississippi Delta State University Mississippi University for Women Millsaps College Mississippi College
1987	<b>*Gloria Maelyse McElwain</b> R. Brian Smith Tabitha Leigh Thomas Janie R. Gregg Suzette Lynn Bienvenue Anita Ann Franklin	<b>University of Mississippi</b> Mississippi State University Mississippi College Mississippi University for Women University of Southern Mississippi Delta State University
1986	<b>*Kimberly Reid</b> Carole Floore Lesley Joy King Michael Wilemon Gea Kathleen Graves Howard Lee Beckham, Jr.	<b>Mississippi State University</b> Mississippi University for Women University of Southern Mississippi University of Mississippi Mississippi College Delta State University
1985	<b>*Angela Dawn Cook</b> Michael John Breazeale Charles Douglas Berry Mahi G. Cossifis Debra Arleen Brown	<b>University of Mississippi</b> Millsaps College Mississippi College Delta State University University of Southern Mississippi
1984	<b>*Sonya Lynn McDonald</b> Donna Marie Levens Cornelia Winfield Ross White Stephanie Brown Hodnett Ted Stephen Winesett Jeanett Bellmont Prince	<b>Mississippi College</b> University of Mississippi Jackson State University Delta State University Mississippi State University Millsaps College
1983	Michael Patton Ford Kathy Gail Merritt Sarah Joe Stegall Mary Ellen Gray	Millsaps College Mississippi State University University of Mississippi Mississippi State University

Note: In 1990, a scholarship was awarded to Troy Baldwin from Mississippi State University. Sadly, Troy passed away during the school term. Suzanne Biggers was awarded the remainder of his scholarship.



Bill Rush Mosby, Jr. was remembered with scholarship named in his honor in 2012

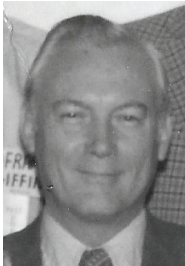
### Bill Rush Mosby, Jr. Scholarship

This scholarship was established in 2012 to honor the late Bill Rush Mosby, Jr., of Natchez. Mosby served as president of the MSCPA from 1977 to 1978. In 2000, he received the MSCPA Public Service Award for outstanding service to his community. This \$1,000 scholarship is awarded each year to an undergraduate accounting major from Natchez or Adams County.

2019	Jacob R. Jenkins	University of Southern Mississippi
2018	Alexander Miller	University of Mississippi
2017	Ryan Ivy Lackey	University of Mississippi
2016	Abby Givens	University of Southern Mississippi
2015	Raymond Williams	University of Southern Mississippi
2014	Semmes R. White	Millsaps College
2013	Elizabeth Schmitz	University of Mississippi
2012	Meghan Renee Zito	Mississippi State University



Meghan Renee Zito, Mississippi State University, recipient of first Bill Rush Mosby, Jr. undergraduate scholarship in 2012



Thomas A. Ross, Jr. had a scholarship named in his honor in 1998.

### GRADUATE SCHOLARSHIP RECIPIENTS

#### Thomas A. Ross, Jr./Robert L. Nickey Scholarship

A scholarship for graduate students was established in 1998 to honor the contributions to the accounting profession in Mississippi by Thomas A. Ross, Jr., of Star and Robert L. Nickey of Jackson. Ross was a past president of the MSCPA, practiced public accounting for many years, and served a five-year term on the Mississippi State Board of Public Accountancy. Nickey served as Executive Director of the MSCPA for 23 years, retiring in 1995. This scholarship was discontinued in 2016.



Robert L. Nickey was honored with a graduate scholarship named in his honor in 1998.

2016	Joseph Coleman	Millsaps College
2015	Steven Montross	University of Mississippi
2014	Anish Sharma	University of Mississippi
2013	Paul Roberts	University of Southern Mississippi
2012	David Paden Patterson	University of Mississippi
2011	Cynthia Fry	University of Mississippi
2010	John Irving	University of Mississippi
2009	Scott Andrew Stewart	University of Mississippi
2008	Jonathan Adcock	Mississippi College
2007	Lauren Peach	Mississippi State University
2006	Melissa Caroline Murphree	University of Mississippi
2005	Jeremy David Jones	University of Mississippi
2004	Kristen Suzanne Bialas	Mississippi State University
2003	Stevens M. Bailey, Jr.	University of Mississippi
2002	John Hunter Summerford	University of Mississippi
2001	Jami Rene Schrader	Delta State University
2000	Stacy Elizabeth Koon	University of Mississippi
1999	Carrie Virginia Boswell	Millsaps College
1998	Kendall Owen Bowlin	University of Mississippi



Kendall Owen Bowlin of Florence, a graduate student at The University of Mississippi, was named the first winner of the Ross/Nickey graduate scholarship in 1998.



Joseph Hunter Coleman, Millsaps College, 2016 Ross/Nickey scholarship winner



Cathy Thornton, widow of Gary E. Thornton, and Don Dees, chair of Governmental Committee in 1999. Cathy established scholarships in honor of her late husband.

## Gary E. Thornton Memorial Scholarship

Cathy Thornton, widow of Gary E. Thornton, established this scholarship in memory of her husband who died in March 1999. An active MSCPA member, Thornton had served as Chairman of the Governmental Committee and chaired the 1998 Governmental Conference. He was employed by the Mississippi Office of the State Auditor. Two \$1,000 graduate scholarships were originally awarded. These were consolidated into a single graduate scholarship in 2016.



Andra Lewis, Jackson State University, recipient of the 2017 Gary E. Thornton graduate scholarship

2019	Bailey W. Matthews	Delta State University
2018	A'Ravian Sharkey	Jackson State University
2017	Andra Isaac Lewis	Jackson State University
2016	Alexandria Manuel	Mississippi College
2015	Tamara L. Kinnard	University of Southern Mississippi
2015	William Alexander Oakley	Millsaps College
2014	Sara Freeman	University of Southern Mississippi
2014	Lindsey Janous	Mississippi State University
2013	Kayla Christman	Mississippi State University
2013	Mason Smith	University of Mississippi
2012	Courtney Lane Bennett	University of Southern Mississippi
2012	Hollie Marie Phillips	Mississippi State University
2011	Lianne Capaning	Mississippi State University
2011	Garrett Smith	University of Southern Mississippi
2010	Cheryl Johnston	University of Southern Mississippi
2010	Theodore Jordan, Jr.	Mississippi State University
2009	Jennifer Michelle Scott	Mississippi College
2009	Whitney Lauren Gill	Mississippi State University
2008	Nathan Holloway	Mississippi State University
2008	Lauren Trussell	University of Southern Mississippi
2007	Chad Deweese	University of Mississippi
2007	Carrie Jones	Mississippi College
2006	Joshua W. Littlejohn	Mississippi State University
2006	Elliott Colby Vines	Mississippi College
2005	Heather McLendon	Mississippi College
2005	Wilkins Crawford, Jr.	Mississippi State University
2004	James Isaac Byrd	University of Mississippi
2003	Ruth Bailey Martz	Mississippi College
2003	Justin L. Harris	Mississippi State University
2002	Amy Green	Delta State University
2002	Louise Robinson Ginn	Mississippi College
2001	Christopher Alan Childers	University of Mississippi
2001	Tracy Lynn Watson	Mississippi State University
2000	George Bradley Bennett	Millsaps College
2000	Joseph Anthony Sherman, Jr.	Mississippi State University
1999	Marsha K. McCullar	University of Mississippi
1999	Christy Michelle Roberts	University of Southern Mississippi





Edward A. DeMiller, Jr., one of the original Trustees of the Education Foundation

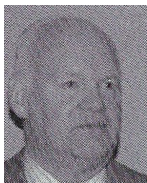
### Edward A. DeMiller, Jr. Scholarship

A new graduate scholarship was added in 2015 to honor Edward A. DeMiller, Jr. He served as MSCPA President during 1959-60 and was an original Trustee of the Education Foundation when it was founded in the early 1970s. Mr. DeMiller died in 2014.

2019	Macey A. Mooneyham	University of Mississippi
2018	Kellie Shannon	University of Mississippi
2017	Hannah Claire Farmer	University of Mississippi
2016	Joshua Daniels	University of Mississippi
2015	Catherine Stafford Crimm	Mississippi College



Joshua Daniels, University of Mississippi, 2016 Edward A. DeMiller, Jr. graduate scholarship winner



Ralph F. Neely, one of the original Trustees of the Education Foundation

### Ralph F. Neely Scholarship

In 2016, a graduate scholarship was designated to honor Ralph F. Neely, who was an original trustee of the Education Foundation. Mr. Neely served as MSCPA President from 1966 to 1967.

2019	Hannah C. Gray	Mississippi College
2018	Katelyn Eaton	Mississippi State University
2017	Hannah Katherine Hoffman	Mississippi College
2016	Laikyn Starkey	Mississippi State University



Hannah C. Gray, Mississippi College, 2019 Ralph F. Neely graduate scholarship winner



Rhyne E. Neubert, Trustee of the Education Foundation at its inception

### Rhyne E. Neubert Scholarship

This graduate scholarship was established in 2016 to honor Rhyne E. Neubert, who had served as a trustee of the Education Foundation since its inception. Under his investment guidance and expertise, the fund was grown from an original contribution of \$1,000 to what it is today. Mr. Neubert served as MSCPA president from 1972 until 1973. He was honored by the MSCPA in 1996 as the Public Service Award Winner for outstanding service to his community.

2019	Rebecca A. Falls	Millsaps College
2018	Aubrey Sanders	University of Southern Mississippi
2017	Haley Marie Lott	University of Southern Mississippi
2016	Richard Ess	University of Southern Mississippi



Richard Ess, University of Southern Mississippi, winner of 2016 Rhyne E. Neubert graduate scholarship

### Graduate Scholarships

Three additional graduate scholarships were awarded in 2019.

2019	Anna C. Bostick	Mississippi State University
2019	Breonna R. Dear	Jackson State University
2019	Paige Dillistone	University of Southern Mississippi

## APPENDIX G

### **RULES OF PROFESSIONAL CONDUCT ADOPTED BY THE MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY IN 1924**

1. All holders of certificates as certified public accountants in Mississippi are required to be of good moral character. Any holder of such certificate from this board who shall be guilty of any continued or gross immorality shall be deemed as guilty of unprofessional conduct; any holder of such certificate issued by this board who is a habitual drunkard or a common gambler shall be deemed as guilty of immoral and unprofessional conduct.
2. The dignity and honor of the State of Mississippi is in the keeping of all holders of certificates as certified public accountants. The holders of certificates issued by this board who practice as such certified public accountants in other states or territories of the United States shall conform to the professional standards maintained or required by the board of accountancy in such state or territory. The holders of such certificates issued by this board shall place themselves under the observation of the board of such state or territory of their practice. Any failure so to place themselves under observation of the board of said state or territory of said practice or any failure to conform to the professional standards by them required shall be deemed as unprofessional conduct within the meaning of the Mississippi law.
3. No holder of a certificate issued by this board shall prepare or certify any statement containing an essential misstatement of fact or omitting such fact as would result in a misrepresentation of solvency, earning capacity, the relation of the assets and liabilities of any business, or make any suggestion looking to the preparation by another of any statement containing any such misstatement or omitting any such material fact. All certificates should recite the reservations of the accountant so certifying to the statement submitted.
4. No holder of a certificate issued by this board shall prepare or certify to any statement which has not been verified either by himself, a partner or regular employee on his staff.
5. No holder of a certificate issued by this board shall have in association as a partner or continue as a member of his staff of employees any one who is not regularly engaged in the practice of public accountancy and whose practice is not in conformity with the standards of professional conduct otherwise herein required. The continued employment of any employee guilty of violation of any of these rules of professional conduct shall be deemed as unprofessional conduct on the part of such employer.
6. No holder of a certificate as a certified public accountant issued under the authority of this board shall accept employment from or continue in the employ of any public accountant or firm of public accountants, whether domiciled in this state or in another state, if said employer or employers fail or refuse to conform to any of the rules of professional conduct here set forth or hereafter to be adopted by this board. Any continuance in such employment after notice by this board or complaint to this board with due notice to such employee shall be deemed as unprofessional conduct.
7. No holder of a certificate issued by the authority of this board shall allow any commission, brokerage or participation in his fees to the laity; nor shall he receive any commission, brokerage or other participation in the profits according to any dealer, etc., on account of supplies, etc., bought by or for a client pursuant to a professional engagement except he account to such client for such commission, brokerage, etc.
8. No holder of a certificate issued by the authority of this board shall engage in any business or occupation conjointly with his professional practice in such a manner as would be incompatible or inconsistent with such professional service.
9. No holder of a certificate issued by the authority of this board shall accept any double employment or employment that would conflict with the interests of any client. Should such holder of a certificate issued by the authority of this board be offered professional employment that would be inconsistent or incompatible with a prior employment he should immediately make known his contrary or incompatible employment and refuse to accept such additional employment.
10. The secrets of any employer should be held inviolate. No holder of a certificate issued by this board shall divulge, except under penalty of law and upon the demand of a court of competent jurisdiction, any fact or facts relating to the business of any client that may have been learned in the course of a professional relation to said client, except at the request of such client.
11. No holder of a certificate granted under the authority of this board shall solicit employment except at the request or suggestion of some party interested in or connected with the business of the prospective client. Such prohibition shall in no way limit the right to accept any employment directly or specifically offered.
12. No holder of a certificate granted under the authority of this board shall employ any agent, representative or solicitor to advertise or make contracts for audits, systems, etc.

13. No holder of a certificate issued by the authority of this board shall advertise in a manner detrimental to the dignity and other interests of the profession. This shall not prohibit the use of professional cards, in newspapers, directories, etc., nor shall it prohibit the dissemination by letter or otherwise of impersonal information. But the advertisement of personal attainments in a manner to solicit employment is hereby declared unprofessional within the meaning of section 7 of the Mississippi accountancy law.

14. No holder of a certificate issued under the authority of this board shall conduct himself so as to come under suspension or disbarment by the committee on enrollment and disbarment of the treasury department of the United States. Any holder of a certificate granted under authority of this board who shall be suspended or disbarred by said committee shall be deemed guilty of unprofessional conduct within the meaning of section 7 of the Mississippi accountancy act.

15. No holder of a certificate issued under the authority of this board shall become a member of any professional society or other organization that does not uphold and adhere to the standards of professional conduct herein recited or hereafter to be adopted.

16. The violation of any one of the foregoing rules of professional conduct or any other rule hereafter adopted shall be deemed sufficient cause for the revocation of the certificate of a holder of such certificate under the authority of this board. Any charge of violation will be heard according to the requirements of section 7 of the accountancy act.

The duty of the board is both to hear charges preferred by others and to investigate and make charges at its own instance. The board will conduct its own hearings but will permit any accused accountant to be represented by counsel.



## APPENDIX H

### MEMBERS OF THE MISSISSIPPI STATE BOARD OF PUBLIC ACCOUNTANCY

1920-2020

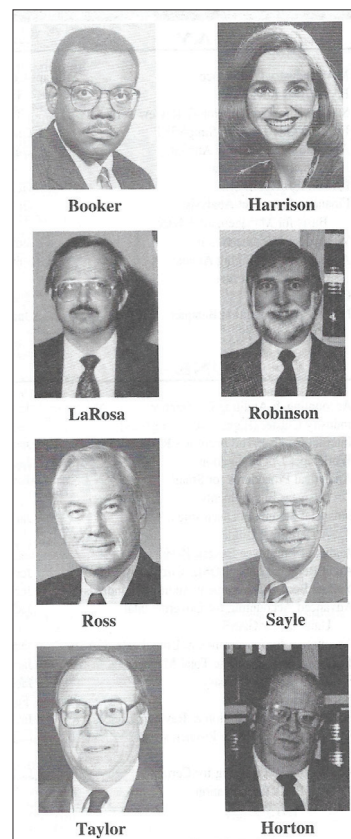
The members of the Mississippi State Board of Public Accountancy are appointed by the governor. Since 1984, members have been appointed for five-year terms, typically beginning on January 1. The Board has consisted of seven members since January 1, 1984. Prior to that date, the Board consisted of three members. The seven members must include at least one member from each of the State's four Congressional districts, plus three at-large members, who may come from any district. A total of 33 men served on the Board from 1920 through the end of 1983. An additional 36 individuals have served since January 1, 1984. All of the pre-1984 Board members were male, but Governor William Winter appointed the first female in 1984 in the person of Lou Ann Poynter of Hattiesburg. She resigned a little over a year later and was replaced in 1985 by Margaret F. Butler of Meridian. Over the years, several Board members have been active in the National Association of State Boards of Accountancy (NASBA), including Dick D. Quin and Fred T. Neely, both of whom served as NASBA president, and in more recent years, Charles W. Taylor, Marion C. (Princy) Harrison, and Jimmy E. Burkes have been involved in some of the Association's major initiatives.

The following is an alphabetical listing of all members of the Mississippi State Board of Public Accountancy from 1920 to 2020.

Quinton Booker, 1993-2002  
 Horace A. Bradley, 1974-1979  
 W. Elmo Bradley, 1996-2000  
 David L. Bridgers, 2017-2021  
 Jim E. Burkes, 2003-2017  
 John G. Burkett (attorney member), 1930(?)<sup>1</sup>  
 Margaret F. Butler, 1985-1992  
 David E. Clarke, 2006-2015  
 Eugene S. Clarke, 1987-1991  
 H. H. Cleaver, 1920-1922  
 Roy P. Collins, 1934-1938  
 Robert H. Crook, 1934-1942  
 Joseph F. Curry, 1984-1991  
 Diane S. Day, 2003-2007  
 Rick Elam, 2005-2024  
 Philip E. Emerson, 1972-1973  
 Shelly Boone Ford, 2008-2012  
 Evan Gallagher, 1962-1972  
 Wayne C. Galloway, 1979-1983  
 R. R. Hardy (attorney member), 1922-1934  
 Marion C. (Princy) Harrison, 1993-2002  
 Abner A. Hodge, 1920-1930  
 William T. Kelly, 2018-2022  
 James A. Koerber, 2002-2003  
 Sam J. La Rosa, 1990-1994  
 Jerry S. Lee, 1984-1988  
 Jerry L. Levens, 1994-1998



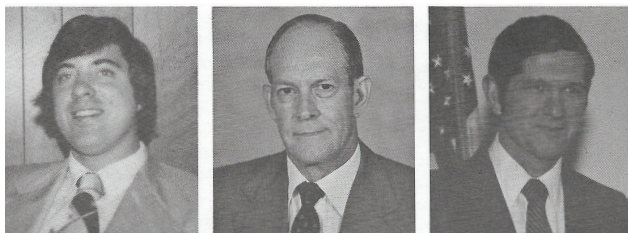
1985 MSBPA: Front: Joseph Curry, John Yurkow, II, Margaret Butler Back: Roy Horton (Executive Director), Marvel Turner, Paul Wright, Charles Taylor, Jerry Lee.



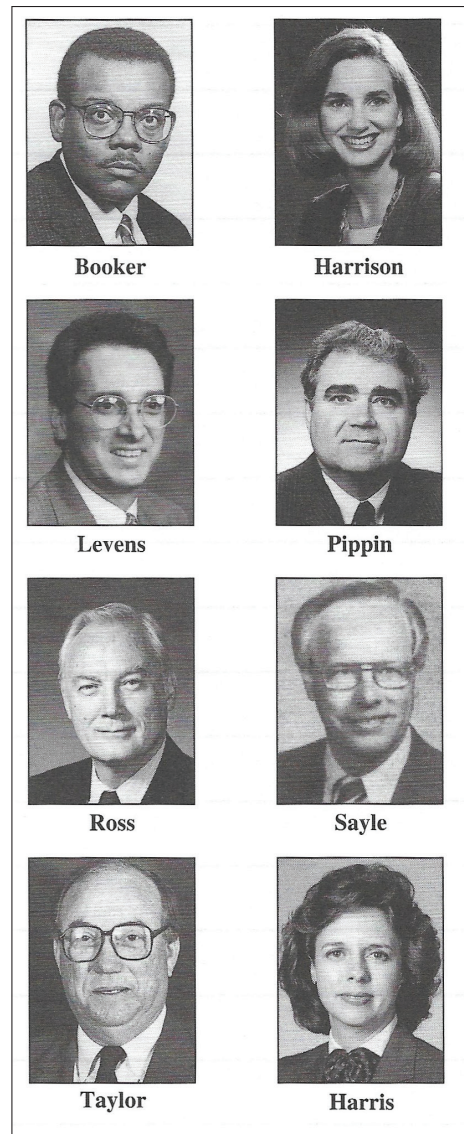
1993 MSBPA

<sup>1</sup> John G. Burkett was appointed to the Board by Governor Theodore Bilbo in 1930, but there is no indication in Board minutes that he ever attended a meeting. Burkett was a Jackson attorney and not a CPA. Shortly after his appointment, a new law took effect, which said that all newly appointed Board members must be CPAs. The person that Burkett was supposed to replace was R. R. Hardy who was also an attorney member and not a CPA. The two attorneys were associated with the same firm. According to Board minutes, Hardy continued to serve through mid-1934. Board minutes do not address the issue of why Hardy continued to serve in place of Burkett, nor do newspapers of the time. In 1934, Burkett became Governor Bilbo's campaign manager when he ran for the U. S. Senate.

W. W. Littlejohn, 1967-1972  
 Thomas E. Lott, Sr., 1958-1962  
 Louis A. Miazza, 1946-1958  
 David L. Miller, 2008-2017  
 Charles J. Moore, 1930-1934  
 John W. Morgan, 1972-1979  
 A. D. Morris, 1942-1946  
 N. Kenneth Nail, 1972-1979  
 Fred T. Neely, 1950-1967  
 Henry G. Orsborn, 1946-1949  
 Angela L. Pannell, 2003-2007; 2012-2021  
 Mark P. Peach, 2013-2022  
 David C. Pippin, 1995-2004  
 William H. Polk, 1979-1983  
 Clayton D. Potter (attorney member), 1920-1922  
 Lou Ann Poynter, 1984-1985  
 Charles R. Prince, 2018-2022  
 Dick D. Quin, 1934-1946  
 John P. Quon, 2001-2005  
 Fred G. Ray, 1979-1983  
 Donovan Ready, 1955-1958  
 Cathy R. Reed, 1988-1992  
 W. B. Roberts, 1950-1955  
 John M. Robinson, 1990-1994  
 Joel Acker Rogers, 1930-1934; 1942-1946  
 Lamar G. Rogers, 1962-1967  
 Thomas A. Ross, Jr., 1992-1996  
 Ben B. Sayle, 1991-1995  
 Winfield Quin Sharp, 1922-1927  
 Rita Tollison Shelton, 1999-2001  
 Jean T. Shepherd, 2003-2011  
 Silas M. Simmons, 1946-1949  
 Willie B. Sims, 2004-2023  
 Herbert Slay, Sr., 1967-1972  
 Troy G. Sloan, 1958-1962  
 Charles W. Taylor, 1984-1989; 1993-2002  
 Marvel A. Turner, Sr., 1984-1990  
 Thomas W. Windham, 1997-2001  
 Marion M. Winkler, 1938-1942  
 Richard G. (Dick) Wooten, 1928-1930  
 Paul L. Wright, Jr., 1984-1988  
 John Yurkow, Sr., 1984-1987



Pictured are members of the last three-person MSBPA, whose term ended January 1984: Wayne C. Galloway, William H. Polk, and Fred Ray



1995 MSBPA



1998 MSBPA W. Elmo Bradley, Quinton Booker, Charles Taylor, David Pippin, Thomas W. Windham, Susan Harris (Executive Director), Jerry L. Levens, Marion C. (Princy) Harrison



## Ransom Jones Retires from Mississippi State Board of Public Accountancy

The Mississippi State Board of Public Accountancy (MSBPA) announces the retirement of **Ransom C. Jones, Jr., CPA**, Executive Director, effective February



28, 2017. Jones has served the MSBPA for over 20 years. He began his employment in November 1995 as the Associate Director, Investigations and was elevated to

Executive Director in September 2013. He plans to spend his retirement years enjoying his grandchildren, reading, fishing and gardening.



## Andy Wright Promoted to Executive Director of Mississippi State Board of Public Accountancy

The MSBPA has promoted the current Associate Director, Investigations, **Andy L. Wright, CPA**, to the position of Executive Director effective March 1, 2017. Wright



has been the Associate Director, Investigations since January 1, 2014. Immediately prior to joining MSBPA, he was with the Mississippi Office of the State Auditor for five years, where

he provided technical assistance and training to state and local government officials and CPAs/auditors and also participated in audits of various state agencies. Wright spent more than eight years in public accounting and more than 20 years in financial, operational, and executive management at banking and mortgage banking firms. He holds CPA licenses in both Texas and Mississippi, earning the Texas certificate in 1980 and Mississippi certificate in 1991. He received the Bachelor of Science in Business Administration (Accountancy) degree from the University of Southern Mississippi and did post-graduate work in accounting and taxation at the University of Houston.



2017 Andy Wright promoted to executive director MSBPA, Ransom Jones retires



1988 MSBPA: Standing: Roy Horton, Charles Taylor, Marvel Turner, Eugene Clark.  
Seating: Joseph Curry, Cathy Reed, Margaret Butler.



**APPENDIX I**  
**MSCPA 2019-2020**  
**BOARD OF GOVERNORS**  
**YOUNG CPA NETWORK LEADERS**  
**STAFF**

The Society is governed by a Board of Directors consisting of the Chairman, Vice Chairman/Chairman-Elect, Secretary, Treasurer and Immediate Past Chairman, together with fifteen members elected by the local chapters, three members elected at-large, a member appointed by the MSCPA Young CPA Network and the Board-elected member to the AICPA Council. Directors elected by the local chapters serve two years. The board meets four times a year.

**EXECUTIVE COMMITTEE**

Donna Bruce, Chairman  
Annette Pridgen, Vice Chairman/Chairman-Elect  
Tom Walker, Secretary  
Kimberly Williams, Treasurer  
Annette Herrin, Immediate Past Chairman  
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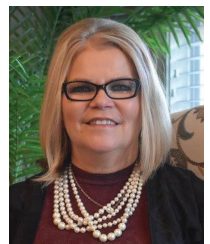
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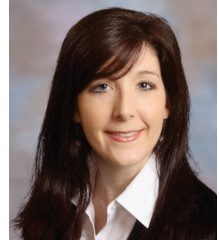
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